



**Northeast
Ohio Regional
Sewer District**

2026 Budget Report

NORTHEAST OHIO REGIONAL SEWER DISTRICT

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Northeast Ohio Regional Sewer District

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morrill

Executive Director

NORTHEAST OHIO REGIONAL SEWER DISTRICT

VISION AND MISSION

Our vision is to be the environmental leader in enhancing quality of life in the region and protecting its water resources. Our mission is to provide progressive regional management of sewage and stormwater that protects the environment and serves our community.

OUR VALUES

Our values consist of accountability; balanced and informed decision-making; customer focus; environmental stewardship; equity; ethics, honesty, and transparency; progressive culture; and respect.

Accountability to accept responsibility, account for one's action, and deliver on individual and collective commitments.

Balanced and Informed Decision-Making to formulate quality decisions based on objective metrics, analysis of our systems, customer needs, safe practices, and organizational goals that include diverse opinions, ideas, and perspectives.

Customer Focus to collaborate effectively with internal and external customers when considering decisions, policies, and programs.

Environmental Stewardship to initiate and maintain effective practices of environmental sustainability through commitment to a better tomorrow, a healthy environment, and strong communities.

Equality of Opportunity to ensure a workplace that eliminates barriers to participation and supports accessibility for all.

Ethics, Honesty, and Transparency to maintain, as public servants, the highest standards with our customers, our business partners, and each other, including compliance with the Ohio Ethics Law and the Sewer District's Code of Ethics.

Progressive Culture to facilitate positive changes and innovation that benefit the organization, our industry, and the region while fostering a learning environment and an engaged workforce.

Respect to demonstrate a high regard and consideration for self, others, community, and the environment.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2026 OFFICIALS

**Northeast Ohio Regional Sewer District
3900 Euclid Avenue
Cleveland, Ohio 44115-2506
Tel: 216.881.6600 – Fax: 216.881.8018**

BOARD OF TRUSTEES

Darnell Brown.....	President
Ronald D. Sulik	Vice President
Mayor Timothy DeGeeter.....	Secretary
Mayor Samuel J. Alai	Member
Mayor Jack Bacci.....	Member
Sharon A. Dumas	Member
Marjorie Chambers.....	Member

EXECUTIVE STAFF

Kyle Dreyfuss-Wells	Chief Executive Officer
Kenneth J. Duplay	Chief Financial Officer
Devona Marshall.....	Chief Operating Officer
Eric Luckage	Chief Legal Officer
Nichole Oocumma, PhD.....	Chief Administrative Officer

SENIOR STAFF

Robin Rupe	Director of Engineering & Construction
Matt Scharver	Director of Watershed Programs
Mohan Kurup.....	Director of Information Technology
Matt Gaugler	Director of Operation & Maintenance
Jean E. Smith	Director of Communications & Customer Relations
Jeremy Short	Director of Human Resources

NORTHEAST OHIO REGIONAL SEWER DISTRICT
2026 CHIEF EXECUTIVE OFFICER'S MESSAGE

June 18, 2026

To the Board of Trustees and the Citizens served by the
Northeast Ohio Regional Sewer District

Subject: Chief Executive Officer's Summary

Dear President Brown, Members of the Board and Customers:

At the Northeast Ohio Regional Sewer District our mission is to provide progressive regional management of sewage and stormwater that protects the environment and serves our community. With the dedication of our trustees, in addition to the experience and perseverance of our chiefs, directors, managers and employees, we demonstrate the District's core values: Ethics, Honesty and Transparency; Environmental Stewardship; Customer Focus; Balanced and Informed Decision Making; Progressive Culture; Equality of Opportunity; Accountability; and Respect. It is through our commitment to these values that we have served the region and protected the environment since 1972.

To meet our commitments, I am pleased to present the Sewer District's 2026 Operating and Capital Budgets, which were approved and adopted by the Board of Trustees on March 19, 2026. Consistent with past practices, the 2026 Adopted Operating and Capital Budgets reflect the Sewer District's on-going commitment to fiscal accountability. In addition to myself, the adopted budgets have undergone intense scrutiny by our Chief Financial Officer, Chief Operating Officer, Chief Administrative Officer, the directors and managers of each Budget Center, and the District's Finance Committee made up of trustees and management.

As CEO, I strive to demonstrate the core values and competencies of the Sewer District as detailed on the following pages. I will work with Senior Staff to ensure these areas of focus cascade throughout the organization and support the work of all District employees.

NORTHEAST OHIO REGIONAL SEWER DISTRICT
2026 CHIEF EXECUTIVE OFFICER'S MESSAGE

2025 Accomplishments

ORGANIZATIONAL EXCELLENCE

- Earned NACWA Peak Performance Awards (Southerly Silver, Westerly Gold, Easterly Platinum) for 2024.
- Completed mining the Shoreline Storage Tunnel and completed Shoreline Consolidation Sewer project.
- Began mining the Southerly Tunnel and Consolidation project and began construction of the Kingsbury Run Consolidation Sewer and Southerly Regulators and Relief Sewers, including securing property rights.
- Completed Hemlock Creek Restoration to improve stream conveyance and reduce erosion and flooding.
- Restored 1,220 feet of stream, expanded basin and floodplain with Chippewa Creek Flood Reduction at Echo Lane Project.
- Achieved substantial completion on the construction of West Creek Veterans Basin Improvements in Parma to increase storage and reduce flooding.
- Will achieve substantial completion of the Baldwin Creek Dell Haven Basin in Parma, reducing flood risks.
- Will achieve 100-year flood protection when Flood Reduction at Riverview Road in Brecksville is fully functional later this year.
- Leveraged multiple funding sources in commitment to regional partnership agreement for Sheldon Road Profile Raising and Bridge Replacement.
- Implemented OpenGov bidding platform for greater department efficiency and public transparency.
- Commissioned security officers with Village of Cuyahoga Heights to ensure department stability.
- Advanced Edgewater Surge Tunnel Predesign.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2026 CHIEF EXECUTIVE OFFICER'S MESSAGE

- Executed 10-year beneficial reuse of ash contract including several new reuse options.
- Began removing 500 cubic yards of bedload material from Doan Brook culvert under University Circle to increase conveyance and reduce flooding.
- Established a small tree farm in cooperation with the City of Parma and West Creek Conservancy to maintain and source trees for future planting opportunities along the regional stormwater system.
- Awarded \$21M for 25 MCIP projects in 17 communities.
- Awarded \$2M for eight different entities' Green Infrastructure Projects to reduce stormwater in the combined system by 2.5+ million gallons annually.

ENVIRONMENTAL PROTECTION & SUSTAINABILITY

- Successfully completed first Consent Decree inspection by Ohio EPA and USEPA.
- Joined Ohio EPA to launch post-long term control compliance initiative.
- Filed Patent Applications for Probable Annual Risk (PAR) Methodology, an innovative scoring system used to rank stormwater construction projects by risk.
- Testified to US Senate Committee on Environment & Public Works on the value of the State Revolving Fund.
- Completed web-based GIS storymaps for our Sustainability Plan to engage employees and residents.
- Updated Engineering & Construction and Watersheds Sustainability Checklists to integrate community impact and provide clearer instructions for users.
- Completed Tree Inventory on owned properties.
- Awarded My Green Lab's Top Large Lab Award in the Government Category for the 2025 Freezer Challenge.

CUSTOMER & COMMUNITY CONNECTIONS

- Advocated for federal Low-Income Household Water Assistance Program funding.

NORTHEAST OHIO REGIONAL SEWER DISTRICT
2026 CHIEF EXECUTIVE OFFICER'S MESSAGE

- Led four Utility Assistance Resource Fairs with Cuyahoga Community College.
- Served customers with monthly First Saturday hours.
- Hosted state and local officials for tours and milestones.
- Advanced extensive community engagement related to the Shaker Lakes and related Doan Brook investments.
- Welcomed 2,100 guests to Clean Water Fest and participated in 300+ community events.
- Hosted first-ever Teacher Academy for educators.
- Improved Administrative Customer Matters/Hearings process with new roles to better serve customers.
- Represented customers within national and local clean water and economic development organizations.

WORKFORCE PLANNING, ENGAGEMENT & INVESTMENT

- Engaged USEPA on Water Workforce Initiatives to share insights and explore best practices.
- Launched expansive Good Neighbor Ambassador & Job Training Program improvements.
- Developed two new training and support programs to enhance managers' leadership skills.
- Launched Maintenance Training Program 2025 class and delivered 39 training sessions for operations staff.
- Expanded Internship Program to include 15 new development opportunities.
- Awarded Company of the Year by Engage! Cleveland in recognition of early talent programs.
- Supported ongoing succession planning efforts.
- Selected new Chief Administration Officer, Director of Operation & Maintenance, Director of Engineering & Construction, Eastern Superintendent, and Superintendent of Maintenance Services.
- Supported 10 Employee Resource Groups.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2026 CHIEF EXECUTIVE OFFICER'S MESSAGE

- Continued quarterly Employee Recognition events to highlight great work and provide departmental updates.

FINANCIAL RESPONSIBILITY

- Launched 2027-2031 Rate Study.
- Drew down \$4.7M in grants and principal forgiveness loan funding for projects, studies, trainings, and equipment.
- Remained eligible for more than \$64M in seven state and federal grant applications as of November 1 (Various decisions anticipated by March 2026).
- Assisted member communities in nominating \$11+ million in project funding to the Water Pollution Control Loan Fund for available IIJA grant funding.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2026 CHIEF EXECUTIVE OFFICER'S MESSAGE

2026 Priorities

- Complete the 2027-2031 Rate Study and continue to ensure efficient and effective utilities across wastewater treatment and stormwater management with a focus on long-term rate control.
- Implement the 2026 programming plan for Organizational Development & Engagement
- Ensure a positive transition for the new Chief Administrative Officer and new Director of Operations and Maintenance.
- Continue to recruit and retain leaders across the organization through the succession planning process and maintain positive employee and labor relations.
- Continue to develop the District's approach for post-long term control plan compliance.
- Continue implementation of a culture of continuous improvement throughout the organization and maintain a safe environment for employees and visitors.
- Finalize and implement the District's machine-learning policy and procedures.
- Continue to communicate the value of the District's work, including what we do, why we do it, and why that work is important while expanding local, state and national relationships to learn best practices.
- Advocate for legislative and policy actions in the best interest of the District and ratepayers.
- Continue to ensure implementation of District projects across the service area in collaboration and coordination with member communities.

As we address public health, environmental, and regulatory challenges ahead, we will continue to depend on, and celebrate, our committed workforce and our partner agencies and organizations with the goal of protecting Northeast Ohio's most valuable water resources.

Sincerely,



Kyle Dreyfuss-Wells
Chief Executive Officer



Northeast Ohio Regional Sewer District

FACTORS AFFECTING THE BUDGET

Local Economy

The economic environment in which the Sewer District operates is affected by the same events and conditions as the rest of the State of Ohio and the nation. The Sewer District's revenue is expected to remain relatively stable due to the approval of a rate increase by the Board. The region is not dominated by any single industry. Major industries with headquarters or divisions located in the Sewer District's service area or in proximity include automotive manufacturers, industrial equipment, metals, paints and coatings producers, insurance, and banking services. Major employers in the area include federal, state, county and municipal government agencies, health care providers, public schools, financial service providers, manufacturers, and retail establishments. In recent years there has been a significant shift from manufacturing to a service and information-based economy.

The annual unemployment rate in 2025 (per the Bureau of Labor Statistics, not seasonally adjusted) for Cuyahoga County, which is significantly the same as the Sewer District's service area, was 3.4%. Cuyahoga County's unemployment rate was 0.6% lower than the unemployment rate for the State of Ohio (4.0%) and 0.7% lower than the national rate of 4.1%. Although the City of Cleveland and Cuyahoga County have experienced a migration of residents to neighboring suburbs and counties, the presence of corporate, cultural and entertainment facilities continue to attract visitors and commuters to the area.

Sewer District's Fund Description and Fund Structure

The Sewer District is a governmental enterprise fund that accounts for services provided to the public on a user-charge basis, like a private business. Our single enterprise fund includes capital and grant funding; the fund tracks these distinct revenue sources to acquire or construct major capital assets while matching long-term expenses with operational revenues. Here is how these components operate within the fund:

Enterprise Operations: The fund generates its primary revenue by charging external users for sewer and stormwater fees.

Capital Funding: Long-term assets—like treatment plant improvements, sewers, pumpstations, storage tunnels—are financed through state revolving loans and transfers from current operating revenue, self-funded.

Grant Funding: The fund utilizes government grants (federal, state, or local) to subsidize operations or fund specific capital asset construction. These grants are classified as either operating or capital grants based on their usage.

Full Accrual Accounting: Unlike general government funds, enterprise funds use the full accrual basis of accounting. This means revenues are recorded when earned and expenses are recognized when incurred, matching the cost of services (including depreciation of capital assets) with the revenues generated.

Sewer Budget Highlights

Budget vs. Rate Study

2026 will be the fifth and last year of the current Rate Study period of 2022 through 2026. The largest variance is revenue, which is projected to be 11.9% higher than the Rate Study projection due to the five prior years of better-than-expected consumption. The capital budget for 2026 is about 32.8% higher than the 2026 Rate Study projection due to shifting construction schedules from the Rate Study. The capital plan schedule varies much more significantly than the operating expense projection due to the movement of projects in the capital plan, timing and other delays associated with projects impact that number year to year. Debt service is about 23.3% lower than the rate study projection. The primary reason for that decrease is from the 2021 and 2024 bond refunding, and 2022 and 2024 bond defeasances that resulted in lower than projected debt service for 2026.

2026 Budget vs. 2025 Budget

The Sewer District sewer revenues 2026 budget to 2025 budget are projected to increase about 3.2%. The rate increase difference is mainly associated with the annual rate increase approved by the Board. Our 2026 revenue budget is \$445.5 million which is primarily driven by user fees. User fees are primarily billed for the Sewer District by our billing agents, which is 91% or \$405.8 million of our total revenue. The City of Cleveland Water Department is our largest billing agent. The Sewer District will directly bill 8.0% of revenue or \$36.4 million.

The 2026 sewer operating expense budget is a 1.7% increase from the 2025 budget. The primary areas where these increases are from salaries, healthcare, electricity, professional services, and collection fees. Salaries and wages are about \$5.1 million above the 2025 actuals. That increase is driven by wage increases for 2026 as well as added staff. Similarly, personnel benefits are about \$1.0 million above 2025 actuals. Personnel benefits are higher due to projected increases in healthcare claims as well as increases in OPERS employer pension contributions associated with the higher wages and additional potential staff.

Contractual services have increased with 2025 actuals and 2026 budget which is driven primarily by a new collection fee contract with a higher rate than the previous contract. Also, solids handling budget has increased due to new facilities coming online such as the Westerly Tunnel Dewatering Pumpstation (WTDPS) and the current budget has incorporated these increases. Professional services are about \$1.0 million above 2024 actuals. Software costs have increased by \$800,000 over 2025 actuals due to more cloud-based software and less software that can be capitalized. Electricity has decreased slightly due to lower contracted rates starting in mid-year 2025 for our Southerly Wastewater Plant.

The Sewer District has a robust 2026 sewer capital improvement plan that includes 7 Design and 13 Construction planned contractual awards that total about \$689.5 million.

Long-Term Financial Planning

The Sewer District has had a strong financial history since its inception in 1972. Moving forward, the Sewer District is positioned to continue to meet the level of service and regulatory requirements demanded by its customers, its Board, and regulatory agencies. Part of that responsibility will involve investment over the next 10 years of approximately \$1.7 billion in new Combined Sewer Overflow (CSO) controls and wastewater facility improvements.

The Sewer District maintains a long-range financing plan for its operating and capital budgets. The Sewer District's five-year financing plan for the capital budget provides for over \$1.1 billion in capital project expenditures from 2026 to 2030, primarily for improvements to our Southerly Wastewater Treatment Plant and our CSO long-term control plan. This includes approximately \$171.7 million for the plants, \$783.4 million for the CSO projects, \$96.2 million for the collection system and building improvements and \$60.8 million for miscellaneous Sewer District-wide improvements and minor capital purchases. Over this five-year period, the Sewer District will need to address both regulatory driven capital improvements and rehabilitation driven capital improvements at its three (3) wastewater treatment plants and within its collection system.

The Sewer District is currently performing a five-year, long-term financial and rate impact study for rates that will be in effect from 2027-2031. The proposed rates are under review and pending approval by the Board currently. The study's rate model incorporates specific year by year details to determine the sewer rates and stormwater fees over the five-year rate period.

Debt Administration

At year-end, the Sewer District had bonded debt outstanding of \$824,845,000. The debt, including applicable bond premium costs and discounts, is \$858,871,025. The Sewer District has also obtained loans through the State of Ohio Water Pollution Control Loan Fund (WPCLF). As of December 31, 2025, the outstanding loan balance was \$973,365,279 for the WPCLF. Outstanding revenue bonds of the Sewer District are rated AA+ by Standard & Poor's and Aa1 by Moody's rating agencies. Note 7 to the financial statements includes schedules of debt outstanding and future debt service requirements.

CSO Long-Term Control Plan

The Sewer District has responsibility for combined sewer overflows (CSOs) within its service area. The Sewer District holds a National Pollution Discharge Elimination System (NPDES) permit for the CSOs and is required to meet the requirements of capital improvement projects to significantly reduce the amount of overflow during rainstorms.

In addition to its three (3) wastewater treatment plants and over 300 miles of interceptor sewers, the Sewer District has responsibility for combined sewer overflows within its service area. The federal Clean Water Act and U.S. Environmental Protection Agency's (U.S. EPA) CSO Control Policy, along with the Sewer District's state issued CSO NPDES permit, required the Sewer District to develop a

Long-Term Control Plan (LTCP) to reduce or eliminate the number of overflows from its then current 126 permitted outfalls. In 2010, the Sewer District came to a negotiated agreement with Ohio and U.S. EPA, U.S. Department of Justice, and the Ohio Attorney General's Office on a 25-year, \$3 billion CSO LTCP for which the Sewer District obtained authorization from its Board to enter a Consent Decree with the state and federal agencies in December 2010. Ten years later, the Sewer District and regulators came to an agreement that would modify the Consent Decree to incorporate operational flexibility, while improving water quality.

Prior to the CSO LTCP, the Sewer District had already invested an estimated \$850 million and reduced CSO volumes by half – from 9.0 to 4.5 billion gallons since 1972. The Sewer District's CSO LTCP will further control CSOs reducing the number of overflows to four or less per year (three or less at priority CSOs) resulting in an estimated 99.5% capture of all wet weather flows and reducing CSO volumes to less than 150 million gallons in a typical year.

In 2025, the Sewer District continued construction of the fifth large-scale tunnel, the Shoreline Storage Tunnel. Additionally, the Sewer District continued construction of the Southerly Storage Tunnel (SST), the sixth of the seven large-scale tunnels that will be constructed under the Consent Decree. This tunnel system has the capacity to store 64 million gallons of combined sewage for treatment at the Sewer District's Southerly Wastewater Treatment Plant controlling an estimated 760 million gallons of CSO annually. These are in addition to the previously completed projects including Euclid Creek Tunnel (ECT), Dugway Storage Tunnel (DST), Doan Valley Tunnel (DVT) and Westerly Storage Tunnel (WST) which control over 1.4 billion gallons of CSO in a typical year. Finally, design began for the Big Creek Tunnel (BCT), the final large diameter CSO storage tunnel. The BCT will capture and store a combination of sanitary sewage and stormwater and upon completion, CSO volume discharged to Big Creek and its tributaries will be reduced by 580 million gallons annually. Ultimately, the Sewer District will construct seven tunnels under its Consent Decree, which range from two to five miles in length, up to 300 feet underground and up to 25 feet in diameter. The tunnels are like the previously constructed Mill Creek Tunnel, a structure that has the capacity to store 75 million gallons of combined sewage until it can be treated at the Sewer District's Southerly Wastewater Treatment Plant (WWTP).

The Sewer District's LTCP also includes a commitment to green infrastructure projects to further reduce CSO flows beyond those captured by the tunnel systems. In total, nine (9) green infrastructure projects were constructed.

Other major projects the Sewer District completed under its Consent Decree outside of the storage tunnels include improvements at the Easterly WWTP completed in 2017 and Southerly WWTP completed in 2024 to increase secondary capacity at both plants. Additionally, the construction of upgrades to the existing Westerly CSO Treatment Facility (CSOTF) with chemically enhanced high-rate treatment and disinfection (CEHRT) for further treatment of flow discharging at CSO 002, the third largest of the Sewer District's CSOs, commenced in April 2022 and continued through 2025. Design of the chemically enhanced high-rate treatment and disinfection (CEHRT) for further treatment of flow discharging at CSO 001, located at Easterly's WWTP, the largest of the Sewer District's CSOs, completed in December 2025. Construction for this project will begin in the summer of 2026.

Regional Stormwater Management Program Budget Highlights

Stormwater Budget vs. Rate Study

The Regional Stormwater Management Program also had a rate study performed for the 2022 to 2026 rate period. In comparing our 2026 stormwater rate study projections with the 2026 stormwater budget, the projected operating revenue budget is \$53.6 million which is in line with the rate study revenue of \$54.2 million. Stormwater operating expenses budget is projected to be down by about 17.8% from the rate study's 2026 projection of \$33.9 million. With that decrease, the stormwater capital plan for 2026 budget is projected to be up by 149.6% over the rate study. The rate study had \$7.8 million in capital land and projects, and the current budget has about \$19.6 million. When stormwater operating expenses and the capital projects are combined, the current budget is about a \$5.8 million increase from the rate study.

Stormwater 2026 Budget vs. 2025 Budget

The 2026 budget versus the 2025 budget is projected to have more operating revenue than the 2025 budget by about \$1.2 million. This revenue increase is directly tied to the 4.2% rate increase based on the rate study that was approved for the 2022 to 2026 period. Our 2026 stormwater operating budget is projected to decrease by about 22.8%. We plan to spend about \$27.9 million on operating expenses, which is a decrease of \$18.7 million compared to 2025 budget. The decrease is related to a decrease in our design and construction activities. The 2026 capital projects budget is projected to be \$19.6 million, an 67.6% increase from the prior year.

Stormwater Background

The Sewer District's founding Court Order required the Sewer District to "develop a detailed integrated capital improvement plan for regional management of wastewater collection and storm drainage to identify a capital improvement program for the solution of all intercommunity drainage problems (both storm and sanitary) in the District." The Sewer District initially focused on the sanitary sewage portion of this mandate, investing billions of dollars since its inception on a wide variety of sanitary sewage-related projects. To address the regional stormwater portion of this mandate, the Sewer District procured services in 2007 to assist with the development and implementation of a Regional Stormwater Management Program (the "Stormwater Program"). Tasks related to defining stormwater program roles and responsibilities, funding approaches, resource needs, legal issues, customer service requirements and data/billing issues were addressed, leading to the development of the Sewer District's Stormwater Code of Regulations (Title V), which the Sewer District's Board approved in January 2010.

From 2010-2012, the Regional Stormwater Management Program was in litigation in the Cuyahoga County Common Pleas Court over issues related to the Sewer District's "authority" to implement the program as an Ohio Revised Code 6119 entity, and "fee versus tax" issues related to the Sewer District's stormwater fee. The Sewer District prevailed in the litigation and began the Regional Stormwater Management Program in January 2013.

In July 2012, parties opposed to the Sewer District's Regional Stormwater Management Program filed an appeal to the 8th Appellate Court District to seek a halt to the Regional Stormwater Management Program. On September 26, 2013, the Appellate Court halted the Sewer District's Regional Stormwater Management Program by a 2 to 1 decision with a strong dissent. The Sewer District immediately suspended its program and placed all fees collected into an interest-bearing escrow account pending an appeal to the Supreme Court of Ohio. The Sewer District filed its notice of appeal in November 2013, and the Supreme Court accepted the case in February 2014. Oral arguments before the Supreme Court took place on September 9, 2014. In December 2015, the Ohio Supreme Court issued its final opinion that the Sewer District has the authority to implement the Regional Stormwater Management Program and collect the impervious surface fee. The Sewer District restarted the Regional Stormwater Management Program and resumed billing in July of 2016. Currently, the Sewer District Board of Trustees has approved a 4.20% annual Stormwater fee increase from 2022 through 2026 and currently is conducting a rate study to determine the fees for 2027 through 2031.

The Regional Stormwater Management Program is designed to address long-standing regional stormwater flooding, streambank erosion and water quality issues resulting from the incremental increases in stormwater runoff from hard surfaces that make their way into storm sewers and streams. The fees collected from the Regional Stormwater Management Program are used to fund construction projects to solve regional stream flooding and streambank erosion problems, for operation and maintenance activities to minimize the potential for flooding and erosion and for master planning studies to outline a long-term construction and maintenance program along regional streams.

Community Cost-Share Program

The Community Cost-Share Program provides funding to Member Communities for community-specific stormwater management projects. To implement the Community Cost-Share Program, the Sewer District has formed a financial account termed "Community Cost-Share Account" for the aggregation and dissemination of funds derived from Stormwater Fees collected in each Member Community. This program is presented in the non-operating expenses of the Statements of Revenues, Expenses and Changes in Net Position. Twenty-five percent of the total annual Stormwater Fee collected in each Member Community is allocated to the Community Cost-Share Account for each Member Community. The Community Cost-Share Account is under the control of the Sewer District, with disbursement of funds to Member Communities through a grant application and reimbursement process.

To access Community Cost-Share Program funds, Member Communities must maintain compliance with Title V: Stormwater Management Code. A Community Cost-Share Program Project must clearly promote or implement the goals and objectives of the Sewer District set forth in Title V and must be intended to address current, or minimize new, stormwater flooding, erosion, and water quality problems.

Green Infrastructure Grant Program

The Sewer District supports the strategic implementation and long-term maintenance of green infrastructure that protects, preserves, enhances, and restores natural hydrologic function. The Green Infrastructure Grant (GIG) Program focus is the funding of green infrastructure projects within the combined sewer area of the Sewer District. Green infrastructure refers to stormwater source control measures that store, filter, infiltrate, or evapotranspire stormwater to increase resiliency of infrastructure by reducing stress on wet-weather drainage and collection systems thereby supporting healthy environments and strong communities.

The GIG Program for the combined sewer area is open to member communities, non-profits, and private organizations working in partnership with eligible member communities in the combined sewer area interested in implementing water resource projects that remove stormwater from the combined sewer system and in ensuring the long-term maintenance of these practices. A GIG is awarded through a competitive funding process with final recommendations approved by the Sewer District Board of Trustees. The availability of GIG Program funds in any calendar year is at the discretion of the Board of Trustees. This program is presented in the non-operating expenses of the statements of revenues, expenses, and changes in net position.

Member Community Infrastructure Program

The Member Community Infrastructure Program (MCIP) is a funding program provided by the Sewer District to assist both member communities and other eligible political subdivisions of the State of Ohio within the Sewer District's territory. Public entities that own, operate, and maintain eligible publicly owned sewerage system sewer infrastructure that is tributary to a Sewer District wastewater treatment plant, are eligible to compete in the program. The goal of the MCIP is to fund cost-effective sewer infrastructure projects to address water quality and quantity issues associated with sewer infrastructure that adversely impact human health and the environment. The availability of MCIP funds in any calendar year is at the discretion of the Board. This program is presented in the non-operating expenses of the statements of revenues, expenses, and changes in net position.

The intent of the MCIP is to provide an annual funding opportunity to member communities and eligible public entities for sewer infrastructure repair and rehabilitation that will:

- Continue progress towards environmentally sustainable and healthy communities through protection and improvement of the region's water resources consistent with the vision of the Sewer District.
- Improve function and condition of the local sewer system.
- Identify and remove sources of inflow and infiltration (I/I) from the sewer system. This reduction would preserve the hydraulic capacity of the local and Sewer District sewer system and alleviate problems such as basement flooding.

2025 and 2024 Awards

During 2025, the Sewer District received awards for 2024 plant performance from the National Association of Clean Water Agencies (NACWA). NACWA honored all three of our Wastewater Treatment Plants (WWTPs) for excellent performance in 2024.

The Easterly Wastewater Treatment Plant earned a Platinum Peak Performance award that recognizes facilities with no permit violations for 5 years and over. The Westerly Wastewater Treatment Plant earned the Gold Peak Performance award that recognizes a facility with no permit violations for the entire calendar year. The Southerly Wastewater Treatment Plant earned a Silver Award. Silver Awards are presented to facilities with no more than five violations per calendar year. Awards for 2025 performance have not been announced as of the date of this report.

The Sewer District received the Auditor of State Award with Distinction for our 2024 Annual Comprehensive Financial Report (ACFR). The Auditor's Office presents the Ohio Auditor of State Award with Distinction to local governments and school districts upon the completion of a financial audit. The entity must file financial reports with the Auditor of State's office by the statutory due date, without extension, via the Hinkle System, on a GAAP accounting basis and prepare an ACFR.

The Sewer District has received this award the last 6 years. We pride ourselves on our transparency and accuracy, and we are honored to have received this award in recognition of our strong financial policies and practices.

During 2025, the Government Finance Officers Association of the United States and Canada (GFOA) presented the Distinguished Budget Presentation Award to the Sewer District for the eighteenth time for its 2025 Budget.

Strategic and Operational Action Plan

The Northeast Ohio Regional Sewer District's 2025-2027 Strategic Plan serves as a guided document to ensure our work remains mission-focused and impactful.

The Plan is constructed around five strategic areas of focus: Customer and Community Connections, Environmental Protection and Sustainability, Financial Viability, Operational Excellence, and Workforce Planning, Engagement, and Investment. All strategic objectives are aligned to one of these five areas, and are committed to the Sewer District's mission, vision, and values.

The Strategic Plan provides a navigational guide for the Sewer District year over year. The continually changing environment in which the Sewer District operates requires annual review for these plans to remain timely and useful, and for a new plan to be released every three years. The Sewer District continues to understand and meet customer needs, enhance water quality, provide cost-effective and efficient capital improvements, and build on its already strong reputation as a preeminent leader among water agencies.

In 2025, as part of our Operational Action Plan, the Sewer District completed its first Consent Decree inspection by Ohio EPA and USEPA, executed 10-year beneficial reuse of ash contract including new

reuse options, and awarded \$21 million for 25 Member Community Infrastructure Projects and \$2 million for eight Green Infrastructure Projects improving local and regional water quality. These efforts and more, including earning National Association of Clean Water Agencies (NACWA) awards for operational excellence, serve testaments to our employees, leadership, and Trustees' commitment to protecting the health and water resources of our region.

GENERAL INFORMATION

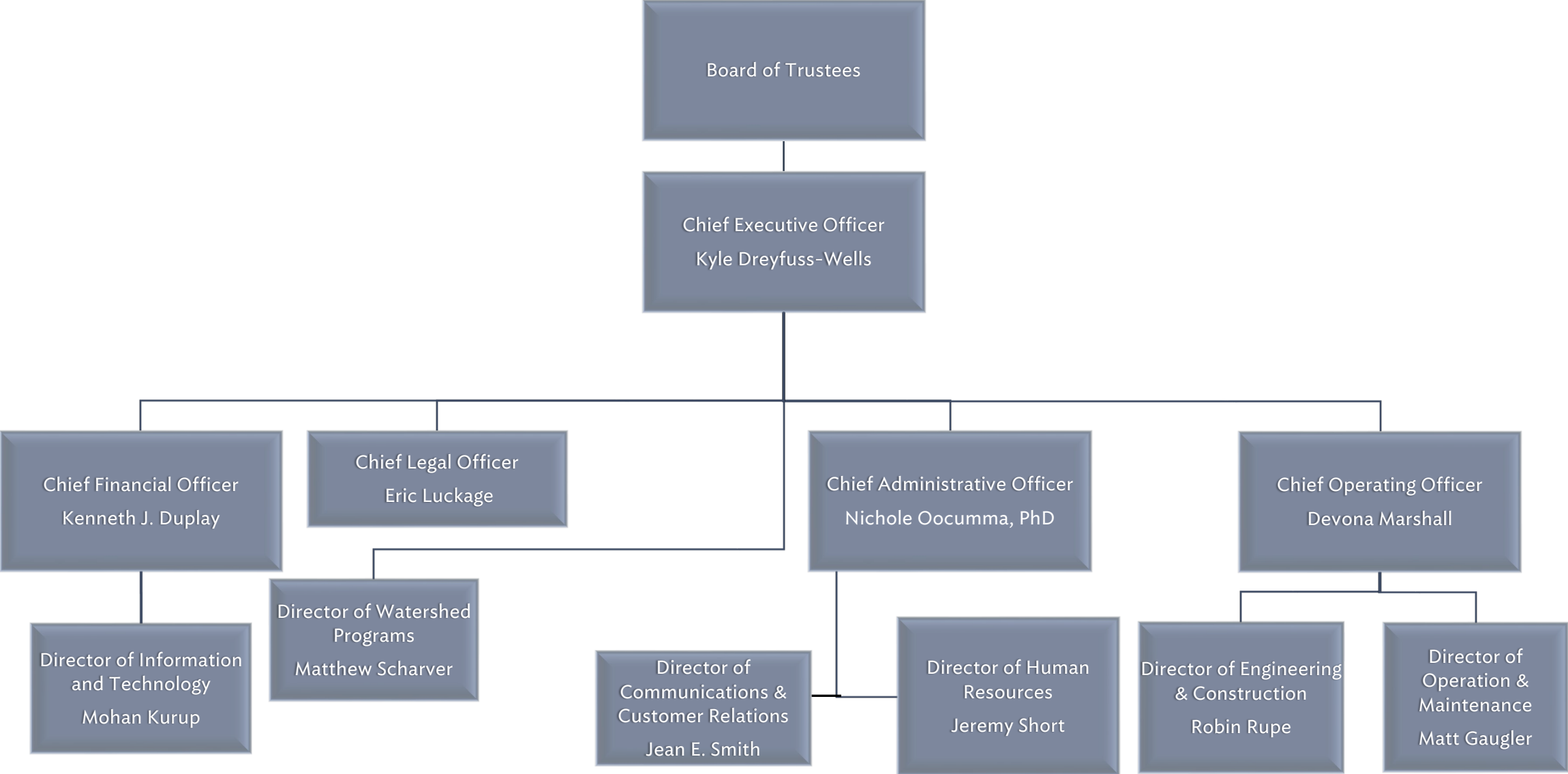


**Northeast Ohio
Regional Sewer District**

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2026 OFFICIALS TABLE OF ORGANIZATION

A chart indicating the District’s organizational relationship is set forth below



NORTHEAST OHIO REGIONAL SEWER DISTRICT
2026 BOARD OF TRUSTEES



Darnell Brown,
Board President



Ronald D. Sulik,
Vice President



Mayor Timothy DeGeeter,
Secretary



Mayor Samuel J. Alai



Mayor Jack Bacci



Marjorie Chambers



Sharon A. Dumas

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2026 BOARD OF TRUSTEES

The Sewer District is governed by its Board of Trustees (the "Board"). The Board consists of seven members, each of whom serves a five-year term and who are appointed as follows:

- Two by the Mayor of the City of Cleveland.
- Two by a council of governments comprised of representatives of all the suburban communities served by NEORS D called the Suburban Council of Governments.
- One by the Cuyahoga County Executive.
- One by the appointing authority of the subdistrict with the greatest sewage flow (currently the Mayor of the City of Cleveland); and
- One by the appointing authority of the subdistrict with the greatest population (which is currently the Suburban Council of Governments).

The Board meets twice each month in regular public meetings to discuss and determine policy and to act upon resolutions presented by the Sewer District's staff.

Darnell Brown.....	President
Ronald D. Sulik.	Vice President
Mayor Timothy DeGeeter.....	Secretary
Mayor Samuel J. Alai	Member
Mayor Jack Bacci	Member
Sharon A. Dumas.....	Member
Marjorie Chambers.....	Member

Darnell Brown, President

Darnell Brown was appointed to the Board by former Mayor Frank Jackson of the City of Cleveland in September 2001. Mr. Brown was most recently the Chief Operating Officer for the City of Cleveland. He attended Ohio University and is also a member of numerous professional agencies, including the Cuyahoga River Remedial Action Plan Coordinating Committee and the Doan Brook Watershed Partnership. Mr. Brown's current term expires March 1, 2027.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2026 BOARD OF TRUSTEES - continued

Ronald D. Sulik, Vice President

A former Sewer District Trustee from 1985 to 1994, Ronald D. Sulik was reappointed to the Board for his second term by the Suburban Council of Governments in February 2007. He served as Mayor of the Village of Newburgh Heights for 12 years and has more than 30 years experience in public and private accounting, budgeting, cost analysis, and financial planning. Mr. Sulik's current term expires March 1, 2027.

Mayor Timothy DeGeeter, Secretary

Mayor Timothy DeGeeter was appointed to the Board in March 2012 by the Cuyahoga County Council. Prior to taking office as the Mayor of the City of Parma in 2012, he represented the 15th District of the Ohio House of Representatives, where he was the longest consecutive serving member of the Ohio House. Before that he was a Parma City Councilman. Mr. DeGeeter has also served as Assistant Law Director in Avon Lake and Assistant Prosecutor in Berea. Mayor DeGeeter is a graduate of John Carroll University and the Cleveland-Marshall College of Law. Mr. DeGeeter's current term expires March 1, 2027.

Mayor Samuel J. Alai, Member

Mayor Samuel J. Alai was elected to the Board by the Suburban Council of Governments in 2019 and began his term in 2020. He has served as Mayor of Broadview Heights since 2007. Mayor Alai serves on the Executive Board of the Cuyahoga County Mayors and City Managers Association and the Board of Directors of the Broadview Heights Chamber of Commerce. He is also a Trustee and Founding Member of the Broadview Heights Community Foundation and sits on the NOACA Board of Directors. Mr. Alai's current terms expires March 1, 2029.

Mayor Jack Bacci, Member

Mayor Jack Bacci was appointed to the Board by the Suburban Council of Governments in 2010. He was born and raised in the Village of Cuyahoga Heights where he has resided for over 40 years. Prior to becoming Mayor of Cuyahoga Heights, he worked as a patrolman for the Cuyahoga Heights Police Department and eventually became a detective, serving the department for almost 15 years. Mayor Bacci has been involved with politics his whole life; he is the son of a former Mayor of Cuyahoga Heights, the late Louis J. Bacci. Mr. Bacci's current term expires March 1, 2027.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2026 BOARD OF TRUSTEES - continued

Sharon A. Dumas, Member

Sharon A. Dumas was appointed to the Board by former Mayor Frank Jackson of the City of Cleveland in March 2014. Ms. Dumas was most recently the Director of Finance for the City of Cleveland and has worked for more than 25 years in the private and public fiscal management sector. Ms. Dumas holds a Master of Accounting and Financial Information Systems degree from Cleveland State University. Additionally, she serves as a board member of several civic and religious organizations. Ms. Dumas' current term expires March 1, 2029.

Marjorie Chambers, Member

Marjorie Chambers was appointed by Mayor Justin Bibb of the City of Cleveland and began her term in March 2022. Ms. Chambers is the Chairperson of the Northeast Ohio Community Action Program Council (NEO-CAP) and a member of the United Auto Workers Union. She is a skilled tradesperson and has worked at General Motors for over 40 years. A two-time graduate of Cuyahoga Community College, Ms. Chambers holds a bachelor's degree in Business Administration in Management and Labor Relations from Cleveland State University. Ms. Chambers' current term expires March 1, 2027.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2026 DIRECTORS



Kyle Dreyfuss-Wells,
Chief Executive Officer



Eric Luckage,
Chief Legal Officer



Kenneth J. Duplay,
Chief Financial Officer



Devona Marshall,
Chief Operating Officer



Nichole Oocumma, PhD.,
Chief Administrative
Officer



Matt Gaugler,
Director of
Operation & Maintenance



Mohan Kurup,
Director of
Information Technology



Robin Rupe,
Director of Engineering
& Construction



Matthew Scharver,
Director of
Watershed Programs



Jeremy Short,
Director of
Human Resources



Jean E. Smith,
Director of
Communications &
Customer Relations

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2026 DIRECTORS

The day-to-day operation of the Sewer District and the implementation of the policies set by the Board are the direct responsibility of the Sewer District's Chief Executive Officer and senior staff. The following individuals currently comprise the Sewer District's senior staff:

Kyle Dreyfuss-Wells	Chief Executive Officer
Kenneth J. Duplay	Chief Financial Officer
Devona Marshall.....	Chief Operating Officer
Eric Luckage.	Chief Legal Officer
Nichole Oocumma, PhD.....	Chief Administrative Officer
Matt Gaugler	Director of Operation & Maintenance
Mohan Kurup.....	Director of Information Technology
Robin Rupe	Director of Engineering & Construction
Matthew Scharver	Director of Watershed Programs
Jeremy Short	Director of Human Resources
Jean E. Smith	Director of Communications & Customer Relations

Kyle Dreyfuss-Wells, Chief Executive Officer

As CEO, Ms. Dreyfuss-Wells works closely with seven Trustees and nine directors to ensure efficient management of hundreds of miles of sewer and stream networks, a multi-billion-dollar 25-year Project Clean Lake program, and a regional wet-weather strategy for the health of Lake Erie and more than one million residents.

Before becoming CEO, Ms. Dreyfuss-Wells coordinated the District's watershed management, including the Regional Stormwater Management Program and the application of stormwater control measures to reduce combined sewer overflows under the District's Green Infrastructure Policy. She is past chair of the National Association of Clean Water Agencies (NACWA) Stormwater Management Committee and the One Water Council of the US Water Alliance. She serves on the NACWA Board and chairs the District 1 Natural Resources Assistance Council for the Ohio Public Works Commission's Clean Ohio Conservation Program. In 2012, Ms. Dreyfuss-Wells received the Stormwater Professional of the Year award from the Ohio Stormwater Association and the NACWA President's Award.

Ms. Dreyfuss-Wells graduated summa cum laude from The Ohio State University with a Bachelor of Science degree in Biology. She earned master's degrees with honors in both Public Affairs and Environmental Science at Indiana University's School of Public and Environmental Affairs, and served as a Peace Corps Volunteer in Samoa. Before joining the District, she was Director of the Chagrin River Watershed Partners, Inc.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2026 DIRECTORS – continued

Kenneth J. Duplay, Chief Financial Officer

Mr. Duplay joined the Sewer District in June 2003 as a co-op and progressed through the Finance Department, being promoted to Controller in January 2014. He was appointed Chief Financial Officer in May 2017. In his tenure, he has been involved in projects including financial systems implementations, debt issuances and utility rate studies. As Chief Financial Officer he is responsible for the overall financial management of the Sewer District and oversees the departments of Information Technology, Purchasing, Inventory Control, Contract Compliance and Accounting and Finance. Mr. Duplay holds a Bachelor of Business Administration and a Master of Science in Accounting from Kent State University in Kent, Ohio. He is also a Certified Public Accountant (CPA) licensed in the state of Ohio, as well as a Certified Management Accountant (CMA). Mr. Duplay is a member of the Ohio Society of CPAs, Institute of Management Accountants, Government Finance Officers Association and several other state and national organizations.

Devona Marshall, Chief Operating Officer

Ms. Marshall is joined the Sewer District more than 20 years ago as an entry-level Engineer and during her tenure served as Planning Manager and Deputy Director of Engineering and Construction prior to her promotion to Director in 2017. She was promoted to Chief Operating Officer in February 2025. Ms. Marshall received her BS in Civil Engineering from the University of Akron in 1997 and her MS in Civil Engineering from Cleveland State University in 2001 and is a registered Professional Engineer in the State of Ohio. She was part of the District's technical team during Combined Sewer Overflow (CSO) Consent Decree negotiations with U.S and Ohio EPA and the Department of Justice. As Director, Ms. Marshall is responsible for the delivery of the District's Capital Improvement Program (CIP) including those projects associated with the \$3 billion CSO Long-term Control Plan known as Project Clean Lake.

Eric Luckage, Chief Legal Officer

Mr. Luckage joined the Sewer District in April of 2016 as the Chief Legal Officer. His responsibilities include managing the Sewer District's in-house legal team and the engagement of outside special counsel. Mr. Luckage has over 25 years of federal, state, and local government experience. Prior to joining the Sewer District, Mr. Luckage worked for over 16 years with a private firm representing local governments with water, sewer, and stormwater legal issues. He was involved in the representation of dozens of regional districts in Ohio and assisted municipalities, counties, and townships. He has a bachelor's degree from Ohio State University and received his law degree from Capital University Law School in Columbus, Ohio. While attending law school in the evenings, Mr. Luckage worked as a Legislative Aide in the Ohio Senate. He also worked for five years at the U.S. Department of Agriculture's Rural Development office, one of the major funding agencies for rural water and sewer projects.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2026 DIRECTORS - continued

Nichole Oocumma, PhD., Chief Administrative Officer

Dr. Oocumma, PhD joined us as Chief Administrative Officer in December 2025. Coming from The MetroHealth System in Cleveland where she served as Vice President of Human Resources and Chief Learning & Culture Officer, she has more than 20 years of experience in human resources, regulatory compliance, organizational cultural competence, and leadership development. As Chief Administrative Officer, Dr. Oocumma leads the strategy and management of our External Affairs, Communications, Government and Customer Relations, Employee Engagement, and Human Resources teams. Nichole holds postgraduate certificates in Human Resources, Management, Learning, and Leadership, and earned her PhD in Organizational Effectiveness from Capella University. She serves on the board of the ACLU of Ohio and has mentored with The Ohio State University Young Alumni program for nine years.

Matt Gaugler, Director of Operation and Maintenance

Mr. Gaugler joined the Sewer District in 2018 as a Shift Supervisor at the Southerly Wastewater Treatment Center. He held positions of Unit Process Manager at Southerly WWTC, Assistant Superintendent at the Easterly Wastewater Treatment Plant, and Superintendent of Maintenance Services at the Environmental & Maintenance Services Center prior to his current role. He holds an Ohio EPA Class IV Wastewater Operator license and an Ohio EPA Class II Water Supply license. He earned a Bachelor of Science degree in Biology from The University of Akron and a Master of Public Administration Degree from The Ohio University Voinovich School of Leadership and Public Service. As Director of Operation and Maintenance, he oversees the operation and maintenance of the District's three wastewater treatment plants, the collection system and the affiliated budget centers.

Mohan Kurup, Director of Information Technology

Mr. Kurup joined the Sewer District in November of 2018. He is a native Ohioan, born and raised in the suburbs of Cleveland. Mr. Kurup graduated from Case Western Reserve University with a bachelor's degree in biology. After college, Mr. Kurup served in the US Army as a combat medic, and a respiratory specialist stationed at Ft. Sam Houston, San Antonio. Mr. Kurup has been in the IT field for 25 years and has worked for several multinational chemical companies, as well as the Cleveland Museum of Natural History.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2026 DIRECTORS – continued

Robin Rupe, Director of Engineering & Construction

Ms. Rupe has been a member of the Sewer District team since 2015. She was named Director of Engineering & Construction in March 2025 after serving most recently as Manager of Design for our treatment plants, managing programs, projects, and personnel during that time. She has more than 27 years of experience in engineering, managing, and leading. Ms. Rupe earned her Bachelor of Science degree from Syracuse University and is a member of the American Water Works Association and the Water Environment Federation.

Matthew Scharver, Director of Watershed Programs

Mr. Scharver has served as Director since December 2023 and has more than 10 years of service with the Sewer District, including the past six as Deputy Director of Watershed Programs. He is a former Associate Director of the Chagrin River Watershed Partners and spent more than a decade at Lake County Soil & Water Conservation District as a Resource Specialist.

Jeremy Short, Director of Human Resources

Mr. Short joined the Sewer District in May of 2024. With prior experience as Chief Talent Officer at Baldwin Wallace University and Director of Talent Management and Development at The MetroHealth System, he has established and advanced leadership development programs, recruitment and retention efforts, and refined information systems processes, experience that will help shape the future of our HR department and our ability to meet the needs of our current and future employees.

Jean E. Smith, Director of Communications & Community Relations

Jean Smith joined the Sewer District in 2006 as a Public Information Specialist. As Director, she is responsible for internal and external communications, public outreach and education, and media relations. She serves as the Co-Chair of the National Association of Clean Water Agencies' Communications and Public Affairs Committee. Prior to the Sewer District, Ms. Smith worked for the American Red Cross Northern Ohio Blood Services Region handling communications and media relations for 19 counties. She worked at Hermes Sports & Events and Clear Channel Communications (now iHeart Media), including as Promotions Director for 96.5 Kiss FM and Mix 106.5. A native of Columbus, OH, she holds a bachelor's degree from Baldwin Wallace University and a MPA Degree and a MBA Degree from Cleveland State University (CSU).

NORTHEAST OHIO REGIONAL SEWER DISTRICT

HISTORY AND GOVERNANCE OF THE SEWER DISTRICT

The Sewer District is an independent political subdivision of and organized under the laws of the State of Ohio, specifically Chapter 6119 of the Ohio Revised Code. Originally named the Cleveland Regional Sewer District, it was created in 1972 for the purpose of assuming the operation and management of certain wastewater collection and treatment facilities serving the Cleveland metropolitan area. Prior to 1972, these facilities were owned and operated by the City of Cleveland. For accounting purposes, the Sewer District is a single enterprise fund.

Presently, the Sewer District provides wastewater treatment and interceptor sewer facilities to the City of Cleveland and all or part of 62 suburban municipalities in Cuyahoga and Summit counties (the “Service Area”). The Sewer District’s existing service area encompasses approximately 363 square miles, 341 miles of sewers, and a 489-mile regional stormwater system. The area contains a residential service population slightly under one million and includes a diverse group of service, information, biotechnology, manufacturing and processing industries. The Sewer District treats more wastewater than any other wastewater treatment system in the State of Ohio.

LIFE BEFORE 1972

Prior to 1972, the City of Cleveland owned and operated the three major wastewater treatment plants and their tributary intercepting sewers, which continue to provide for the conveyance, treatment and disposal of the wastewater from Cleveland and many surrounding communities. These facilities were operated by the Division of Water Pollution Control of the Cleveland Department of Public Utilities.

Operations of the Division of Water Pollution Control were financed through the sewer service charges collected from both suburban and Cleveland customers. The suburban charges were developed on a utility rate basis, with rate increments to cover operation and maintenance costs, depreciation and return on investment made by Cleveland in constructing the intercepting sewers and treatment plants providing service. The Cleveland charges, determined on a net cash basis, were designed to provide all additional funds required to pay current operating costs and debt service on outstanding indebtedness.

CREATION OF THE REGIONAL SEWER DISTRICT

Following several years of controversy between Cleveland and the suburbs over rates at a time when State and Federal regulatory agencies were pressuring for faster progress in pollution abatement, the Cleveland Regional Sewer District was established on July 15, 1972, by Judge George McMonagle’s Cuyahoga County Court of Common Pleas Court Order.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

HISTORY AND GOVERNANCE OF THE SEWER DISTRICT-continued

CREATION OF THE REGIONAL SEWER DISTRICT

This Order settled an action brought by the Water Pollution Control Board – the predecessor to the Ohio Environmental Protection Agency – against Cleveland to which the tributary suburban communities were joined. It also settled a second action brought by the suburban communities contesting sewer rate increases. The Sewer District was charged with the responsibility for planning, financing, constructing, operating and controlling wastewater treatment and disposal facilities, major interceptor sewers and other water pollution control facilities within its service area.

The initial Court Order provided that the Sewer District would acquire the treatment plants and intercepting sewers from Cleveland and that in return the Sewer District would make an equitable equalization payment to Cleveland to provide ownership participation for suburban users.

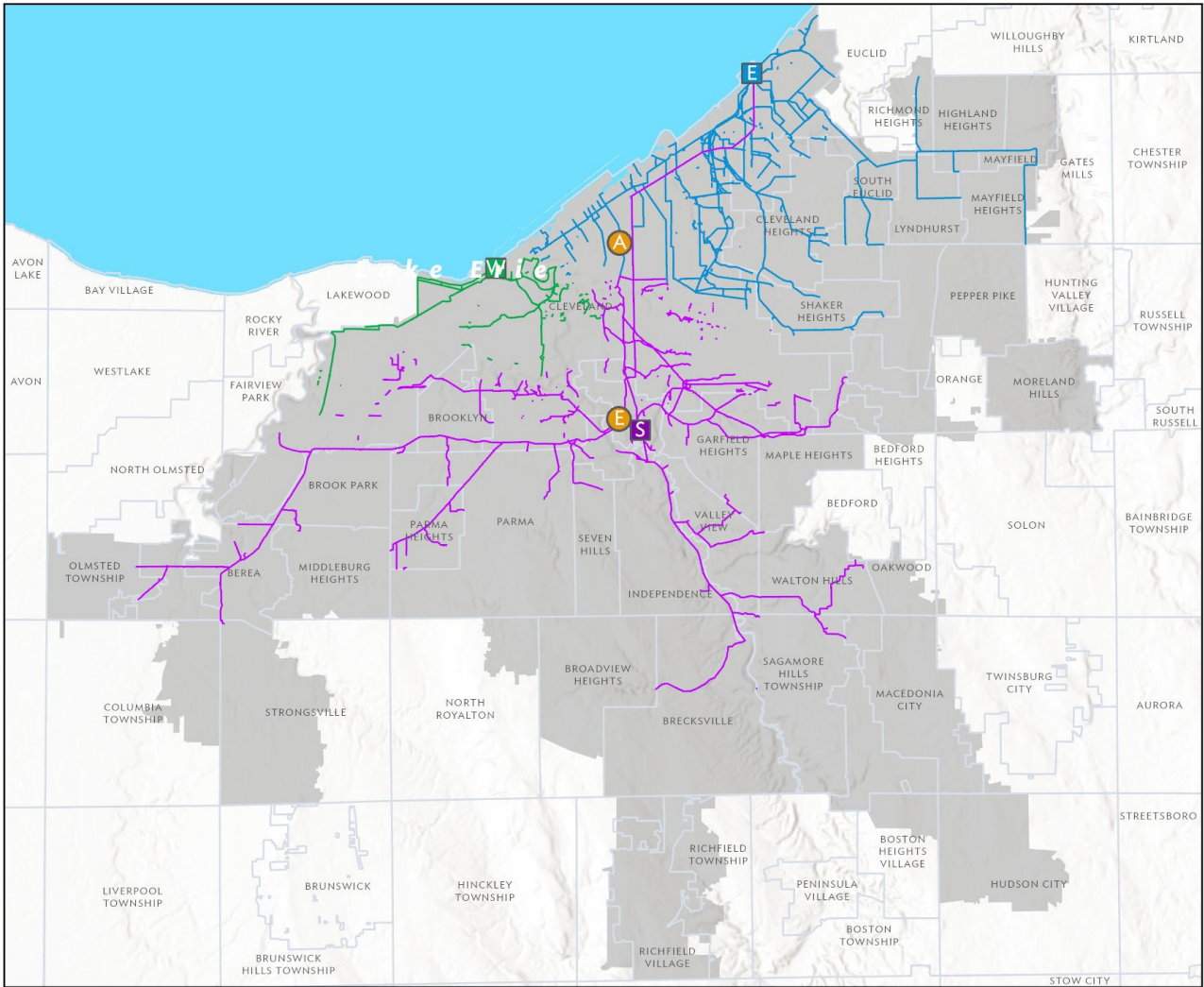
For rate-making and financing purposes, the Court divided the Sewer District into two subdistricts. Subdistrict 1 includes all of the service area within Cleveland; Subdistrict 2 includes all the area served in the suburbs. The Court stipulated that operating expenses would be shared uniformly throughout the Sewer District, but that the capital costs for the construction of some of the then-proposed intercepting sewers would be allocated to the appropriate subdistrict. Thereafter, costs for other projects were to be shared uniformly. The cost of the equitable equalization payment was allocated entirely to Subdistrict 2.

In 1979, the name of the Sewer District was changed to the Northeast Ohio Regional Sewer District.

GOVERNANCE

The Sewer District is governed by its Board of Trustees. The Board consists of seven members – each of whom serves a five-year term – who are appointed as follows: (i) two by the Mayor of the City of Cleveland; (ii) two by council of governments (the "Suburban Council") comprised of representatives of all the suburban communities served by the system; (iii) one by the Cuyahoga County Executive; (iv) one by the appointing authority of the subdistrict with the greatest sewage flow (currently the Mayor of the City of Cleveland); (v) and one by the appointing authority of the subdistrict with the greatest population (currently the Suburban Council). Accordingly, the Mayor of the City of Cleveland and Suburban Council each currently appoint three members of the Board.

NEORS Sanitary Service Area



Legend

-  GJM Administration
-  EMSC
-  Westerly WPCC
-  Easterly WWTP
-  Southerly WWTC
-  Easterly Interceptors
-  Southerly Interceptors
-  Westerly Interceptors
-  District Sanitary Service Area



1:250,000



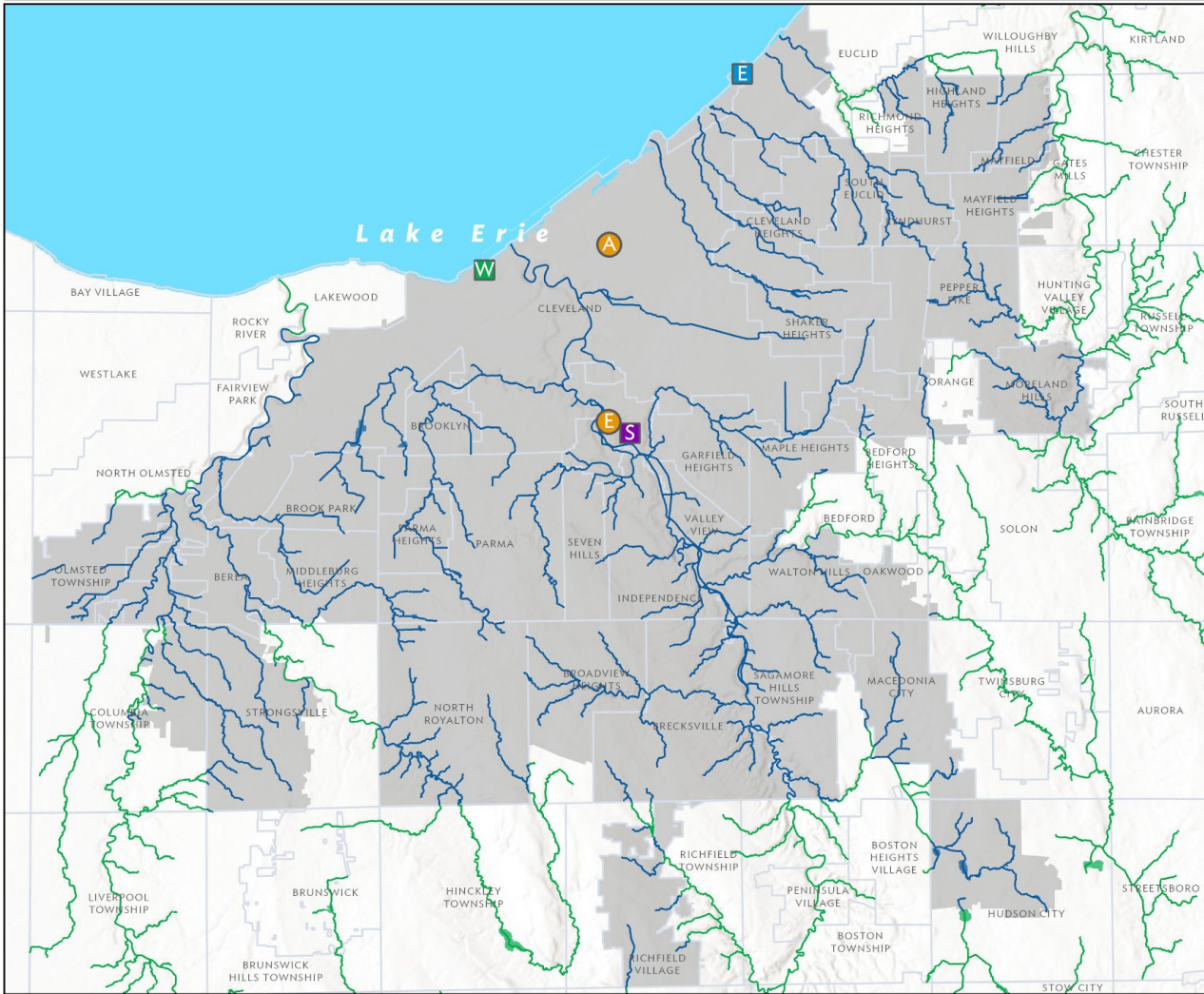
Coordinate System: Ohio State Plane North
Datum: NAD 1983
Projection: Lambert Conformal Conic
Sources: NEORS GIS, County, and Esri Sources

Map Created: May 2025

Notes

This map data was compiled by the northeast Ohio Regional Sewer District ("District") which makes every effort to produce and publish the most current and accurate information possible. This map data was created and compiled to serve the District for planning and analysis purposes. The District makes no warranties, expressed or implied, with respect to the accuracy of this map data and its use for any specific purpose. The District and its employees expressly disclaim any liability that may result from the use of this map data. For more information, please contact: GIS Services 3900 Euclid Avenue, Cleveland, Ohio 44115 GIS@neorsd.org.

NEORSD Stormwater Service Area



Legend

- A GJM Administration
- E EMSC
- W Westerly WPCC
- E Easterly WWTP
- S Southerly WWTC
- Regional Stormwater System Inside District Service Area
- Regional Stormwater System Outside District Service Area
- District Stormwater Service Area

NEORSD GIS

1:250,000



Coordinate System: Ohio State Plane North
Datum: NAD 1983
Projection: Lambert Conformal Conic
Sources: NEORSD GIS, County, and Esri

Map Created: May 2025

Notes

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**NORTHEAST OHIO REGIONAL SEWER DISTRICT
COMMUNITIES SERVED BY THE SEWER DISTRICT
AND ESTIMATED POPULATION SERVED
DECEMBER 31, 2025**

Estimated Service		Estimated Service	
Municipality	Population ⁽¹⁾	Municipality	Population ⁽¹⁾
SUBDISTRICT 1			
Cleveland City	367,205		
SUBDISTRICT 2		SUBDISTRICT 2	
Bath Township	-	Mayfield Village	3,332
Beachwood City	13,858	Middleburg Heights City	15,519
Bedford City	- ⁽³⁾	Moreland Hills Village	3,326
Bedford Heights City	18 ⁽³⁾	Newburgh Heights Village	1,780
Berea City	18,002	North Randall Village	916
Boston Heights Village	754 ⁽²⁾	North Royalton City	3,689 ⁽²⁾
Bratenahl Village	1,390	Northfield Center Township	5,393
Brecksville City	13,872 ⁽²⁾	Northfield Village	3,474
Broadview Heights City	15,195 ⁽²⁾	Oakwood Village	1,503 ⁽²⁾
Brook Park City	17,876	Olmsted Falls City	8,693 ⁽²⁾
Brooklyn City	10,930	Olmsted Township	9,529 ⁽²⁾
Brooklyn Heights Village	1,487	Orange Village	1,070 ⁽²⁾
Cleveland Heights City	44,688	Parma City	77,909
Columbia Township	3,733 ⁽²⁾	Parma Heights City	19,895
Cuyahoga Heights Village	544	Pepper Pike City	6,785 ⁽²⁾
East Cleveland City	13,310	Richfield Township	1,239 ⁽²⁾
Euclid City	290 ⁽²⁾	Richfield Village	3,752 ⁽²⁾
Garfield Heights City	29,008	Richmond Heights City	4,763 ⁽²⁾
Gates Mills Village	386 ⁽²⁾	Sagamore Hills Township	10,601
Glenwillow Village	30 ⁽²⁾	Seven Hills City	11,727
Highland Heights City	8,720	Shaker Heights City	29,035
Highland Hills Village	789	Solon City	141 ⁽²⁾
Hudson City	9,128 ⁽²⁾	South Euclid City	20,589
Hunting Valley	2	Strongsville City	26,436 ⁽²⁾
Independence City	7,395	Twinsburg City	- ⁽²⁾
Lakewood City	94 ⁽³⁾	Twinsburg Township	557 ⁽²⁾
Linndale Village	116	University Heights City	13,238
Lyndhurst City	13,808	Valley View Village	1,810
Macedonia City	11,866	Walton Hills Village	1,991
Maple Heights City	22,968	Warrensville Heights City	13,610
Mayfield Heights City	20,054	Willoughby Hills City	- ⁽³⁾
Total Subdistrict 2			582,613
Total Estimated Service Population			949,818

(1) Based on U.S. Census Data and Sewer District administrative records.

(2) Estimated population for the portion of the municipality within the service area of the Sewer District.

(3) Service population not applicable. Sewer District serves non-residential properties only.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Principal Employers of Cuyahoga County, Ohio

As of December 31, 2025 and 2016

Employer Name (1)	2025			2016		
	Number of Employees (1)	Rank (1)	Percentage of Total County Employment (2)	Number of Employees (1)	Rank (1)	Percentage of Total County Employment (2)
	FTE* 12-31-2025			FTE* 12-31-2016		
Cleveland Clinic Health System	51,880	1	7.61%	34,328	2	4.76%
Group Management Services Inc.	39,442	2	5.79%	8,499	7	1.18%
Minute Men Cos.	30,706	3	4.51%	39,402	1	5.47%
University Hospitals	27,474	4	4.03%	21,519	3	2.99%
Amazon	20,000	5	2.93%	-	-	(3)
US Federal Government	16,500	6	2.42%	-	-	(3)
Progressive Corp.	11,969	7	1.76%	9,490	5	1.32%
Walmart	11,200	8	1.64%	-	-	(3)
Giant Eagle Inc.	8,811	9	1.29%	9,080	6	1.26%
State of Ohio	7,887	10	1.16%	8,139	8	1.13%
U.S. Office of Personnel Management	-	-	-	14,382	4	2.00%
United States Postal Service	-	-	-	7,607	9	1.06%
Cleveland Municipal School District	-	-	-	7,558	10	1.05%
Total	225,869		33.14%	160,004		22.21%
Total Cuyahoga County Employment (2)			681,543			720,438

The MetroHealth System

* Full-Time Equivalent.

(1) Sources are *Crain's Cleveland Business*, December 2025 and June 2016.

Cuyahoga County is significantly the same as the Sewer District's service area.

(2) Sources of total employment for Cuyahoga County, Ohio are the Sewer District administrative records, Cuyahoga County, Ohio Annual Comprehensive Financial Report, and U.S.

Department of Labor, Bureau of Labor Statistics.

(3) Employment outside of top ten in reporting year.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

EASTERLY WASTEWATER TREATMENT PLANT



<https://www.neorsd.org/about/easterly/>

Location: 14021 Lakeshore Boulevard, Cleveland, OH 44110

Plant Design Capacity: 400 million gallons per day (mgd)

Average Daily Flow: 90 million gallons per day (mgd)

Effluent Discharge Point: Lake Erie

Community Served: Easterly serves approximately 333,000 people in Beachwood, Bratenahl, Cleveland, Cleveland Heights, East Cleveland, Euclid, Gates Mills, Highland Heights, Lyndhurst, Mayfield Heights, Mayfield Village, Pepper Pike, Richmond Heights, Shaker Heights, South Euclid, University Heights, and Willoughby Hills.

Wastewater from homes and businesses flow to the plant through three major sewer pipelines: the Collinwood Interceptor, the Easterly Interceptor, and the Heights Hilltop Interceptor.

Type of Plant: Easterly provides treatment at an advanced level using primary and secondary treatment (activated sludge, step aeration) to clean water. Each day, the plant pumps 3.5 million gallons of sludge through the Southerly Force Main to the Southerly Wastewater Treatment Plant.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

SOUTHERLY WASTEWATER TREATMENT PLANT



<https://www.neorsd.org/about/southerly/>

Location: 6000 Canal Road, Cuyahoga Heights, OH 44125

Plant Design Capacity: 735 million gallons per day (mgd)

Average Daily Flow: 118 million gallons per day (mgd)

Effluent Discharge Point: Cuyahoga River

Community Served: Southerly serves approximately 530,000 people in Beachwood, Berea, Boston Heights Village, Brecksville, Broadview Heights, Brook Park, Brooklyn, Brooklyn Heights, southern Cleveland, Columbia Township, Cuyahoga Heights, Garfield Heights, Highland Hills, Hudson, Independence, Linndale, Macedonia, Maple Heights, Middleburg Heights, Newburg Heights, North Randall, North Royalton, Northfield Center Township, Northfield, Oakwood, Olmsted Falls, Olmsted Township, Orange, Parma, Parma Heights, Richfield, Sagamore Hills, Seven Hills, Shaker Heights, Solon, Strongsville, Twinsburg, Valley View, Walton Hills, and Warrensville Heights.

Wastewater from homes and businesses flows to the plant through the Southwest – West Leg Interceptor, Cuyahoga Valley Interceptor and the Mill Creek Interceptor.

Type of Plant: The largest of the District's three wastewater treatment plants, Southerly provides treatment at an advanced level by utilizing a two-stage biological treatment process.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WESTERLY WASTEWATER TREATMENT PLANT



<https://www.neorsd.org/about/westerly/>

Location: 5800 Cleveland Memorial Shoreway, Cleveland, OH 44102

Plant Design Capacity: 100 million gallons per day (mgd)

Average Daily Flow: 24 million gallons per day (mgd)

Effluent Discharge Point: Lake Erie

Community Served: Westerly serves approximately 107,000 people in Brooklyn and the City of Cleveland.

Wastewater from homes and businesses flows to the plant through the Westerly Interceptor, Walworth Run Interceptor, Low Level Interceptor, and the Northwest Interceptor.

Type of Plant: Westerly uses primary and secondary treatment (a biological process using trickling filters and solids contact) to clean water in the region. Biosolids generated from the wastewater are processed through gravity thickeners, dewatering centrifuges, and incineration. Westerly is the only plant with a Combined Sewer Overflow Treatment Facility (CSOTF). This facility provides screening and primary settling for combined sewer overflows and has storage capacity for up to six million gallons.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Strategic Plan Formulation

The Strategic Plan is an effective organization planning tool that is the cornerstone of accomplishing the mission and goals of the organization. Strategic goals allow the organization to review its current state of its mission and vision, and then to plan for a desired future.

Some of the processes used to create the strategic goal includes:

1. Defining the Creation of the Strategic goals by
 - a. Revisiting the Vision, Mission and Values of the organization
 - b. Conducting an analysis of the previous goals by measuring the output produced during the period. This provides feedback on how to create new strategic goals.
 - c. Then the Sewer District uses brainstorming, employees survey and meetings as primary tools to create the Strategic plan. The team includes the Board of Director, Executive leadership, the Senior level Directors, and employees identified to join workshops where ideas for the Strategic goals were discussed.
 - d. The Sewer District also identified a consultant to guide and develop the Strategic goals of the organization.
 - e. The goals were specific to the mission and vision of the organization.
 - f. The goals were also measurable, meaning goals that were identified could easily be traced to Departments in the organization and output are tied to the goals.
 - g. The goals must be achievable, meaning that departments are provided with the resources needed to achieve the goals. The budget presented to the Board of Trustees provides what resources are needed, and the spend level for the resources. This resource allocation advances the strategic goals.
 - h. The goals ultimately are aligned to the mission and vision of the goals.
 - i. All goals identified were tied to some type of time factor for when goals should be achieved. Some of the goals are yearly, while some goals require long term focus. Especially Capital Improvement goals.
2. Implementing and Monitoring Goals
 - a. The Executive team meets with Directors quarterly to monitor goal progress.
 - b. Senior level Directors within the organization provide updates to the Board of Directors on the progress of goals, projects and priorities identified in the Strategic goals. Some of these presentations are also conducted by Sewer District managers.
3. The Goals are designed for the users of the Strategic Plan.
 - a. External: The Sewer District rate-paying customers, supplies and regulatory bodies
 - b. Internally: For the Board of Trustees, Employees and the Executive team provide leadership to execute the mission and goals of the organization.

Organizational Excellence

Continue to increase the efficiency and effectiveness of our wastewater and stormwater services to protect public health, the environment, and employee safety.

A. Infrastructure | Improve and maintain the Sewer District's infrastructure.

- Manage and deliver the Capital Improvement Plan and Stormwater Construction Plan to meet organizational and financial requirements and deadlines
- Implement years 2025 through 2027 of Project Clean Lake
- Enhance project planning process to improve efficiency in wastewater operations and maintenance

B. District-Wide Operation and Maintenance | Continue to protect public health and the environment through excellent operations and cost-effective maintenance of the Sewer District's wastewater infrastructure and Regional Stormwater System.

- Meet NPDES permits, air permits, and other regulatory requirements
- Analyze and monitor water quality to meet or exceed industry standards
- Evolve the focus of the Operational Readiness Group to the Plant Engineering Group
- Advance the focus on predictive maintenance
- Continue to improve plant operations with the introduction of process control tools
- Optimize and standardize Renewable Energy Facility preventative maintenance procedures and standard operating procedures to improve uptime
- Complete the identified Operation and Maintenance Standard Operating Procedures and develop a process for regular review by staff
- Complete updates to the Security Department policies and Standard Operating Procedures
- Audit Sewer System Maintenance & Operation instrumentation assets and load in NexGen
- Evaluate return activated sludge pumping at all facilities for process and energy efficiency
- Audit, tag, and develop attributes for activities in collection system and plant preventative maintenance

- Meet the ongoing needs of industrial and commercial customers by evaluating and offering flexibility to accommodate variable discharge loads with available capacity at treatment facilities
- Continue reliance upon the Legal Department as a strategic partner to accomplish the organization's mission
- Maintain an updated strategic plan and develop the 2028-2030 Strategic Plan
- Meet the region's needs for urgent storm response with ready resources
- Maintain conveyance of the Regional Stormwater System

C. Safety | Provide a safe workplace and uphold a proactive safety culture.

- Create a District-wide Safety Strategy to maintain a continuously improving safety culture
- Continue to clarify expectations and enhance accountability to promote safe work practices for all employees
- Advance review of and updates to Lock Out Tag Out procedures and Emergency Response Plans
- Define and track leading indicators to evaluate health and safety management system progress

D. Technology Adaptation | Explore opportunities to incorporate new technology solutions to improve the efficiency and effectiveness of operations across the Sewer District.

- Explore and govern the use of machine learning and incorporate these tools into Sewer District work where appropriate
- Expand and improve the use of data analytics tools like GIS and Power BI to increase the effective use of data in decision-making
- Develop and maintain robust data systems to uphold high standards of data management and support Organizational Excellence
- Identify and incorporate new or alternative data sources to enhance accuracy, accessibility, and relevance of information
- Encourage data-driven decision-making by ensuring the system to enable effective communication and proactive management of system threats (e.g., flooding)
- Reduce complexity of the Plant Data Management System (PDMS) data transfer to improve reliability
- Continue to improve treatment process models to provide process insights

E. Cybersecurity | Protect Sewer District resources and data from cyberattacks.

- Advance implementation of the National Institute of Standards and Technology Cybersecurity Framework
- Provide regular training on cybersecurity threats and risks
- Work with WaterISAC and related cybersecurity agencies to monitor cyber threats

- Regularly test the Sewer District’s cybersecurity response and training through activities like phishing and table-top exercises
- Remediate any issues identified by audits, penetration testing, and/or cybersecurity events
- Monitor legislation related to cybersecurity and advocate on behalf of the Sewer District as appropriate

Environmental Protection and Sustainability

Set the standard for wastewater and stormwater management and business practices that prioritize environmental protection and sustainability.

F. Environmental Regulations | Continuously prepare for changes to environmental regulations.

- Prepare for the impacts of new and pending regulatory changes through research, partnerships, and coordinated action at the local, state, national, and international levels
- Determine and implement a strategy to obtain regulatory certainty for compliance with the Clean Water Act following completion of combined sewer overflow Consent Decree

G. Resilience to Climate Change | Ensure the Sewer District remains resilient amidst a changing climate of wetter, warmer, and wilder weather.

- Implement actions related to climate resilience in the Sewer District’s plans and programs—including the Capital Improvement Plan, Regional Stormwater Management Program, and Sustainability Plan
- Improve efforts to track and analyze historic and current data to better understand the potential impacts of climate change on Sewer District infrastructure and program delivery
- Consider climate change impacts in the design of infrastructure
- Protect Sewer District intellectual property related to developing climate change adaptation tools to ensure these tools remain publicly available

H. Sustainable Business Practices | Implement sustainable business practices to conserve resources, maximize efficiency, and explore new technologies to reduce the Sewer District’s environmental impact.

- Implement the Sewer District’s Sustainability Plan including activities related to:
 - Reducing energy and resource consumption
 - Determining options to increase the use of renewable electricity
 - Incorporating sustainability into project planning

- Reporting on and reducing greenhouse gas emissions
- Continue to increase the efficiency of plant operations including activities related to:
 - Considering the various methods to transfer Westerly Wastewater Treatment Plant biosolids to Southerly Wastewater Treatment Plant and increase Fluid Bed Incinerators (FBI) efficiency
 - Evaluating grit reuse methods to reduce costs and develop sustainable reuse options
 - Optimizing aeration controls at all wastewater treatment plants
 - Optimizing wastewater treatment processes for phosphorus reduction to Lake Erie and the Cuyahoga River
- Maximize and promote consistent EnergyCAP use to enhance efficiency by centrally tracking utility usage and costs across all locations. Leverage EnergyCAP's advanced capabilities to perform detailed analysis of granular data, enabling deeper insights and more informed decision-making

Customer and Community Connections

Strengthen community relationships and partnerships.

I. Community Infrastructure | Continue and expand support for Member Communities to increase the effectiveness and resilience of water-related community infrastructure.

- Deliver the Member Community Infrastructure Program (MCIP) to support communities in meeting long-term water-related infrastructure needs
- Support ongoing partnership programs like the Watershed Partner Service Agreements program, stormwater partner projects, and the Green Infrastructure (GI) Grant Program
- Analyze and/or conduct pre- and post-performance monitoring of renewed and rehabilitated infrastructure to better understand and learn from the results of community projects
- Continue providing technical assistance and support to Member Communities seeking state and federal funding opportunities
- Enhance community familiarity of and use of the Ohio Environmental Protection Agency's Water Pollution Control Loan Fund as a long-term funding source for capital improvement projects

II. Customer Relations | Deepen relationships with Sewer District customers by providing excellent service, reliably answering questions, and resolving problems.

- Update the Rules of Procedure and deploy Hearing Manager and Customer Ombuds functions to ensure that hearing processes are clear and understandable to customers
- Maintain and enhance the responsiveness and quality of the service provided to customers
- Manage multiple communication channels and opportunities for customers to access information and receive assistance
- Improve the customer's digital experience and usability of the Sewer District's website

K. Community Impact | Act with knowledge of how our work affects people across our region and commit to maximizing the benefit and minimizing the burden of our decisions.

- Expand efforts to increase customer use of cost-saving programs by removing barriers, including activities related to:
 - Hosting Utility Assistance Resource Fairs that provide enhanced customer service
 - Advocating for a streamlined assistance application process across providers
 - Advertising of the cost-saving programs to increase community awareness
 - Finding automatic enrollment options when possible
- Develop resources to help guide decision-making as projects are planned, designed, and constructed
- Continue to develop consistent outreach messages and meaningful engagement with all communities during project planning and execution
- Maintain advocacy for a permanent federally funded low-income water assistance program

L. Public Engagement | Engage community members so they understand who we are, what we do, and why it's important.

- Host the annual Clean Water Fest
- Use numerous communications tools to expand audiences
- Explore additional sponsorship relationships to expand impact
- Ensure all external communications are timely, truthful, thoughtful, and two-way
- Further refine presence on a range of media outlets, develop content curated for that specific outlet and related demographic
- Continue to cultivate relationships with elected officials, civic and community organizations, and regional and national leaders
- Develop a comprehensive communication strategy for rate changes that accounts for internal and external audiences and tactics

M. Advocacy and Industry Leadership | Advocate for legislative and policy actions in the best interest of the Sewer District, ratepayers, and the environment as we develop and expand local, state, and national relationships to implement and share best practices.

- Advocate for legislative, regulatory, and policy actions that align with the Sewer District's goals
- Position the Sewer District as an industry leader and subject matter expert on water-related issues through continued involvement and leadership in major water industry organizations and events
- Enhance visibility of the Sewer District's professional partnerships and collaborations with educational institutions, advocacy organizations, and research entities. Enhance communication to highlight shared initiatives, research outcomes, and best practices to showcase leadership and foster industry engagement
- Educate local, state, and federal elected and government officials on water-related issues
- Invite elected and government officials to facilities and events that highlight the Sewer District's work
- Participate in the events of elected and government officials that align with the Sewer District's mission
- Pursue funding opportunities for Sewer District and Member Community projects and initiatives
- Advocate for legislative, regulatory, and policy actions that align with the Sewer District's goals
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- Invite elected and government officials to facilities and events that highlight the Sewer District's work
- Participate in the events of elected and government officials that align with the Sewer District's mission
- Pursue funding opportunities for Sewer District and Member Community projects and initiatives

Workforce Planning, Engagement, and Investment

Invest in an engaged and skilled workforce.

N. Internal Communication | Improve internal communication processes to support consistency, collaboration, and engagement.

- Develop consistent tools and processes to foster effective leadership communication within and across departments
- Develop tools, training, and support for middle and front-line managers so they are well-equipped to consistently communicate information
- Investigate alternatives to all-employee meetings to increase communication and collaboration
- Continue to offer interactive experiences for employees to further their knowledge of the Sewer District
- Expand the District's multi-channel internal communication process to ensure that employees can receive information in a variety of ways
- Streamline employee surveys and determine process and protocol for future surveys and all-staff communications

O. Organizational Development and Engagement | Continue efforts to foster a high-performing work environment where every employee feels connected and empowered to serve our region with excellence.

- Develop and implement an Organizational Development and Engagement plan to further embed best practices throughout the organization
- Continuously assess and refine our policies, programs, and workplace practices to remove barriers
- Expand cultural appreciation days
- Emphasize the importance of recognition and appreciation by supervisors
- Increase participation from all levels of management in leadership development training
- Establish a coaching program that supports employee growth and development
- Regularly conduct listening sessions for employees to uplift feedback and concerns to senior leadership
- Continue to integrate employee feedback into strategic planning
- Increase employee understanding of how to uplift concerns at the Sewer District
- Create more structured and consistent feedback loops where employees can see the outcomes of their suggestions

- Review union and non-union performance review processes for opportunities for improvement
- Continue promoting career pathways and develop a comprehensive talent management strategy
- Continue to foster a culture of collaboration between union and management

P. Workforce Planning | Attract, engage, and develop highly skilled and motivated employees to ensure a workforce that can meet the District's current and future needs.

- Enhance supervisor training and support, especially for new managers and front-line supervisors, so that all are equipped to manage workloads, overcome silos, be consistent, and communicate effectively
- In collaboration with HR, develop a comprehensive workforce strategy to ensure staffing levels are appropriate to support Sewer District goals and account for anticipated staffing needs
- Refine and implement an Employee Engagement Strategy
- Expand succession planning efforts to address a wider range of positions
- Continue efforts to improve the performance management system to ensure all employees receive meaningful and constructive feedback
- Establish a comprehensive leadership development framework at all levels
- Enhance current career management and development structures that provide employees with the opportunity to shape their careers and reach their full potential in the organization
- Ensure competitive and equitable compensation and benefits, including activities related to:
 - Performing regular compensation studies and enhancing comprehensive compensation guidelines
 - Evolving the Benefits Task Force to evaluate market conditions, changing needs, and expectations
 - Better communicating the benefits of working at the Sewer District
- Examine employee workload concerns to better understand the root causes and determine whether there are opportunities for the Sewer District to make improvements
- Continue to increase the efficiency and effectiveness of the recruitment process and support the Sewer District's recruitment brand
- Develop a comprehensive strategy to leverage workforce pipeline programs and establish a structure for talent development and recruitment

Financial Responsibility

Maintain the Sewer District's long-term financial viability and minimize the financial impact on ratepayers.

Q. Customer Rates | Provide effective rate control to meet the Sewer District's obligation to ensure reliable, high-quality services and infrastructure.

- Complete the 2027-2031 rate study
- Continue analysis of optimal funding mechanisms
- Continue to explore options to diversify funding sources

R. Financial Management | Continue to maintain strong financial management and planning to ensure long-term organizational resilience.

- Meet target financial metrics
- Improve repair and renewal planning to better support capital planning and more accurately capture rate impacts
- Improve the budgeting process and tools to increase the accuracy of budget management and forecasting
- Plan and forecast finances regularly, including planning for anticipated significant expenditures under the Regional Stormwater Management Program
- Encourage a culture of fiscal responsibility by educating staff on their role in efficiently using ratepayer dollars and streamlining the checks and balances to improve efficiency
- Continue to identify efficiencies and reduce costs where possible throughout the Sewer District

PERFORMANCE MEASURES&TARGETS

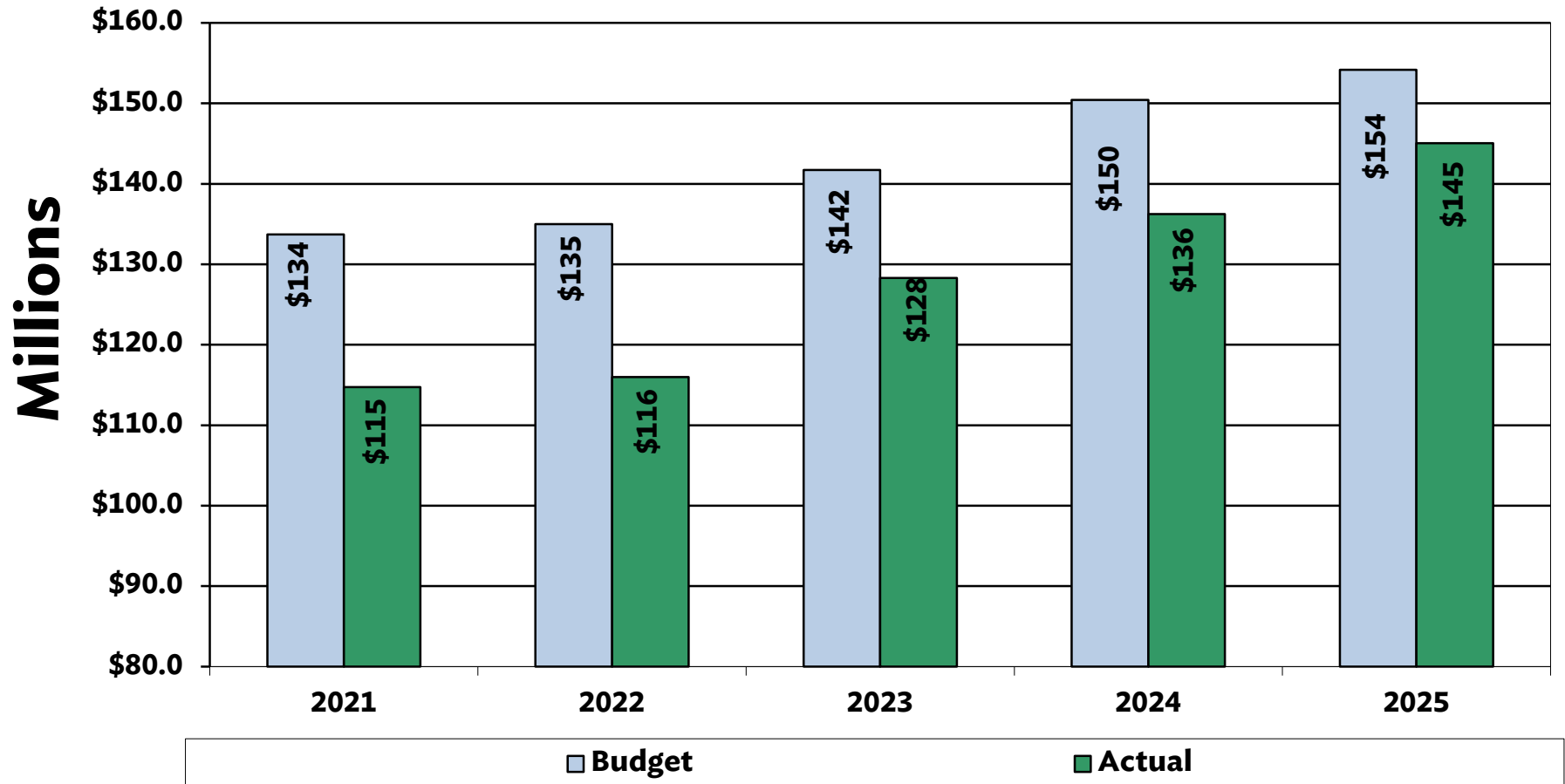


**Northeast Ohio
Regional Sewer District**

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Sewer Operating Expense Budget vs. Actual

2021-2025

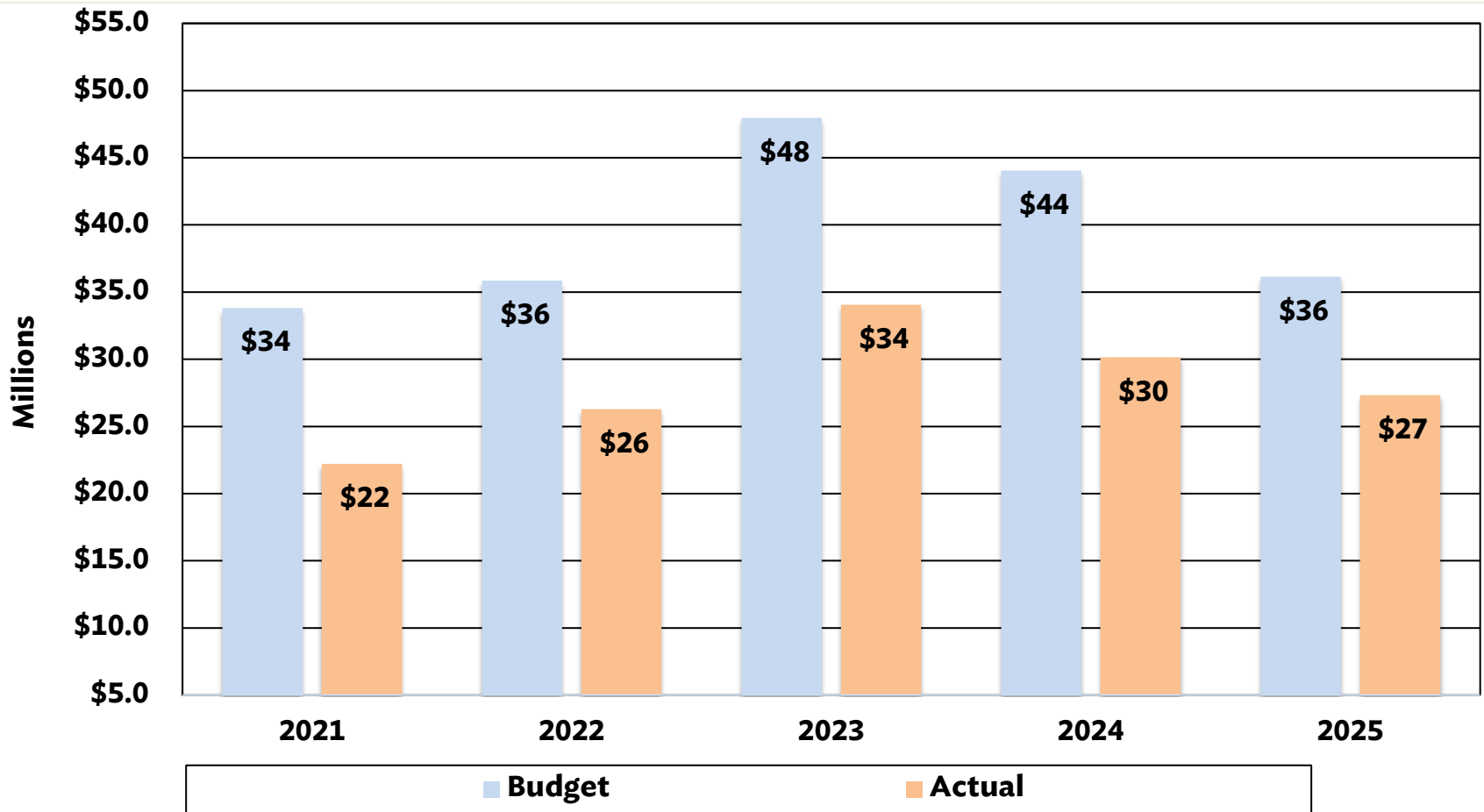


Net of Capital Internal Labor and starting in 2016, Indirect Cost Allocation to Stormwater

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Stormwater Operating Expense Budget vs. Actuals

2021-2025



Net of Indirect Cost Allocation

Northeast Ohio Regional Sewer District

2025 Results: Debt Service Coverage

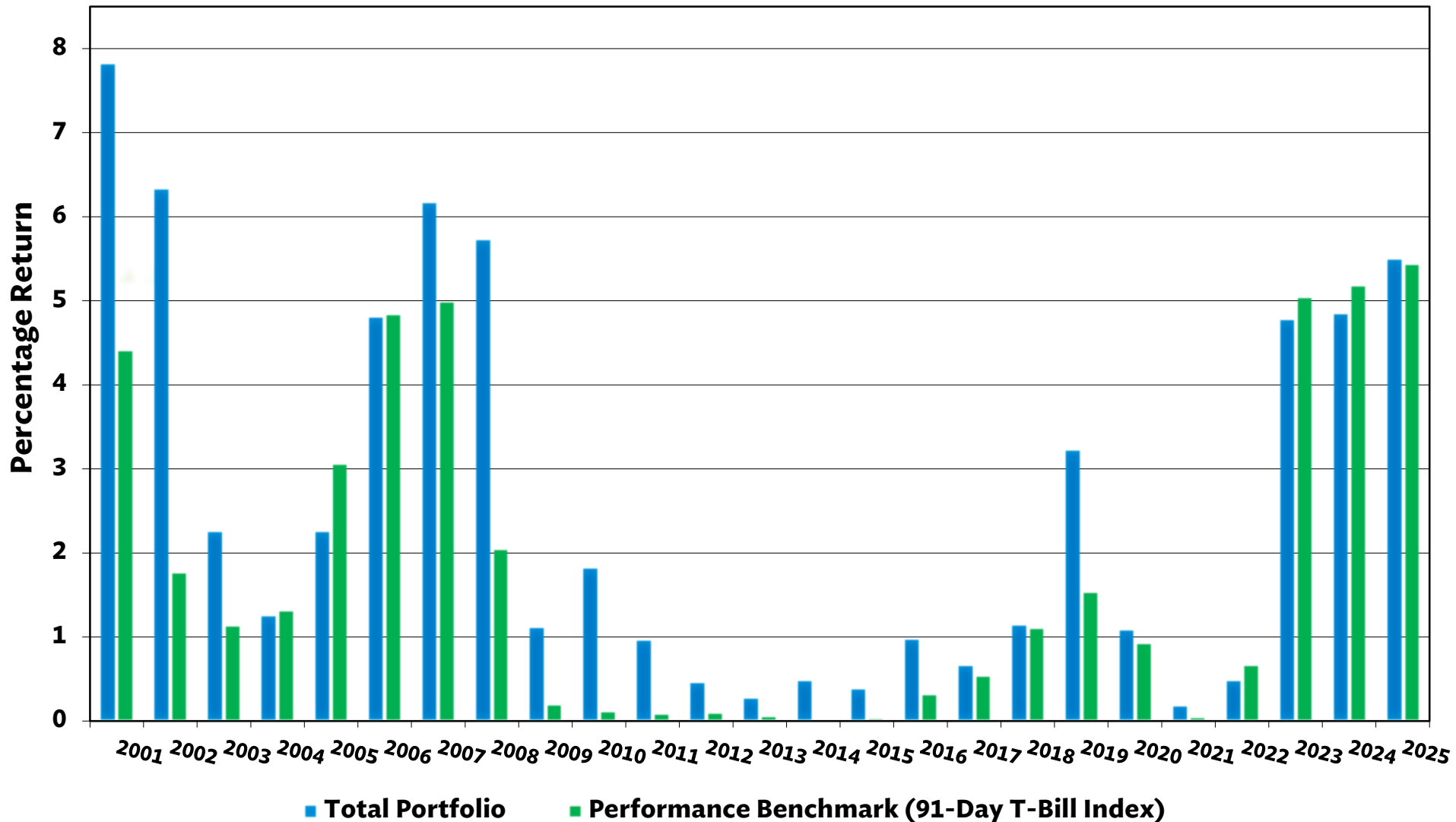
Total Revenue Available for Debt Service	\$440.8 million
Less: Net Operating Expenses	(\$145.0 million)
Net Revenue Available for Debt Service	<u>\$295.8 million</u>
Debt Service on Bonds Debt Service Coverage (1.25x Goal)	\$39.6 million 7.46
Debt Service on All Debt Debt Service Coverage (1.05x Goal)	\$111.8 million 2.65

Note: Revenue and Operating Expenses are unaudited

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Investment Portfolio Performance Report

Percent Return 2001 – 2025



NORTHEAST OHIO REGIONAL SEWER DISTRICT

2025 Wastewater Treatment Plant Performance

Actual vs NPDES Limits

The Wastewater Treatment Plants have National Pollutant Discharge Elimination System (NPDES) limits that indicate the acceptable criteria for clean water to re-enter the environment. The table below shows the NPDES performance for the three Treatment Plants in 2025.

EASTERLY WWTP

	Actual 2025 Performance	Monthly NPDES permit limit (mg/l)
CBOD (mg/l)	3	15
TSS (mg/l)	4	20
TPO ₄ (mg/l)	0.23	1.0

SOUTHERLY WWTP

	Actual 2025 Performance	Monthly NPDES permit limit (mg/l)	Monthly NPDES permit limit (mg/l)
CBOD (mg/l)	2.63	(winter) 16	(summer) 10
TSS (mg/l)	3.04	16	
TPO ₄ (mg/l)	0.44	0.7	

WESTERLY WWTP

	Actual 2025 Performance	Monthly NPDES permit limit (mg/l)
CBOD (mg/l)	6	15
TSS (mg/l)	6	20
TPO ₄ (mg/l)	0.73	1.0

Key:

CBOD (mg/l): Carbonaceous Biochemical Oxygen Demand
TSS (mg/l): Total Suspended Solids
TPO ₄ (mg/l): Total Phosphorus

10 YEAR LONG TERM FINANCIAL PLAN



**Northeast Ohio
Regional Sewer District**

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2026-2035

The 10 Year Long-Term Financial Plan (LTFP) was developed to project revenue and revenue requirements over a ten-year planning period. The financial plan forecasts “across-the-board” adjustments to rates in order to meet the Sewer District’s cash needs. An accurate, reliable financial plan includes critical financial indicators such as reserve levels and debt service coverage and allows for the phase-in of rate increases and capital financing to mitigate rate shock and enhance revenue stability.

This LTFP will discuss the anticipated Operation & Maintenance (O&M) expenses and capital expenses and then address the revenue requirements to pay for the O&M expenses and project the long-term financing for the capital expenditures.

BUDGET AND FINANCIAL POLICIES

The Northeast Ohio Regional Sewer District (NEORSO) budget and financial policies set forth the basic framework for the Sewer District’s overall management of operations. The policies assist in the decision-making process of the Board and provide guidelines for evaluating both current and future initiatives.

- **Operating Budget Policy**

Historical levels of funding and expenses shall be included in the budget to provide comparisons. Financial forecasting of future requirements shall be included to provide estimates of future financial and operating conditions. The Chief Financial Officer is authorized to approve operating expense and capital budget line-item transfers except for transfers between personnel cost and other operating cost categories, which require additional approval by the Chief Executive Officer. The Sewer District also will provide the Chair of the Board Finance Committee with a report of any transfer of more than \$100,000 for review on a quarterly basis. The Sewer District will maintain a budgetary control system to ensure adherence to the budget and will prepare regular reports comparing actual revenues and expenses to budgeted amounts.

- **Rate Revenue Policy**

The major revenue sources of the Sewer District are currently wastewater user fees, Water Pollution Control Loan Fund loans (WPCLF), investment income, and revenue bonds. The Sewer District will seek to establish rates that provide revenue stability, rate stability, affordability for disadvantaged customers, and support the cost of service. The Sewer District reviews wastewater rates every five years to determine if the revenues support the

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2026-2035

revenue requirements. Rate increases to generate needed revenues are required to be submitted to the Board for review and approval.

- **Debt Service Coverage Policy**

The Sewer District will at all times prescribe, charge and collect such rates, rentals and other charges for the use of the services of the System and shall restrict the Operating Expenses of the System in such a way that Net Revenues Available for Debt Service (adjusted for purposes of clause (A) as described in the following sentence) in each Fiscal Year shall be not less than the greater of (A) 115% of Debt Service on all Bonds then Outstanding payable during that Fiscal Year or (B) 100% of the sum of such Debt Service and all required deposits in the Debt Service Reserve Account and all amounts payable from the Subordinated Debt Service Account during that Fiscal Year including, without limitation, debt service payable on any Subordinated Indebtedness and any required deposits to any reserves securing such Subordinated Indebtedness. The Chief Financial Officer has elected to tighten the coverage requirements by setting goals of 200% of debt service required for the 2016, 2017, 2019, 2020, 2021 and 2024 Bonds and 150% of all Sewer District debt service. For purposes of clause (A) of the preceding sentence, “Net Revenues Available for Debt Service” for any Fiscal Year shall include any amounts transferred from the Rate Stabilization Account to the Reserve Operating Account during such Fiscal Year but shall be reduced by any amounts transferred from the Reserve Operating Account to the Rate Stabilization Account during that period.

- **Reserve Policy**

- **GENERAL OPERATING RESERVE**

The Operating Reserve (i.e. Working Capital Reserve) is a minimum unrestricted net asset needed to accommodate the short-term cycles of revenues and expenses. Operating reserves provide a cushion that can be used to cover balance fluctuations. The Sewer District will establish a general operating reserve for the purpose of helping to ensure the Sewer District is prepared to weather the effects of an economic downturn, a financial shortfall, or some other significant event.

Target funding levels are often characterized in terms of recommended number of days of cash operating expenses. The Sewer District will target the operating reserve to be equal to three months (90 days) of budgeted operating expenses.

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2026-2035

▪ **DEBT SERVICE RESERVE**

As required by the Trust Agreement for the benefit of the Sewer District's bondholders for our 2005 and 2007 Bonds, the Sewer District maintained a Debt Service Reserve to provide additional security for the Sewer District's long-term debt repayment obligations for those Bonds. The purpose of the Debt Service Reserve is to cause additional pledged funds to be on deposit to provide funds to meet a principal or interest payment obligation during a year when other pledged revenues are for any reason insufficient. Since the 2005 and 2007 Bonds have been retired, the Sewer District will no longer have a need to fund this reserve.

The Sewer District will continue to include all principal and interest payments due under the various debt obligations in the annual budget. Accordingly, it is not expected that any annual contribution to the Debt Service Reserve fund will be made or needed.

▪ **CAPITAL EQUIPMENT and INFRASTRUCTURE REPAIR and REPLACEMENT RESERVE**

The purpose of the reserve is to help ensure sufficient funds are available to enable the replacement of aging infrastructure over an adequate replacement cycle. The funding will be established through the use of surpluses. The established reserve level and annual contributions will be identified during an evaluation through asset management.

▪ **INSURANCE RESERVE**

Currently, the Sewer District has an Insurance Reserve established for self-insurance for any catastrophic events that may occur. The reserve will also be used to pay for any emergency type events that occur that have previously been included in the annual operating or capital budgets. The reserve is analyzed by the Sewer District to determine the appropriate level of reserve versus offsetting it with a higher premium and insuring assets of the Sewer District.

▪ **RATE STABILIZATION RESERVE**

This account was established to enable the Sewer District to pre-fund expected future expenses in a way that can reduce, or smooth rate increases that would otherwise be needed. The Rate Stabilization Account is funded to meet a specific risk such as revenue loss related to a certain level of demand curtailment. The restrictions in place will be structured so that the use of this account also helps to meet bond covenants. Funds deposited into this account are treated as operating costs in the year of deposit and will be

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treated as revenues in the years of use for the purpose of computing the Sewer District's debt service coverage ratio. Impacts to the account are determined by the annual performance of actual rate revenue versus the budgeted rate revenue. The account will accumulate funds annually up to 5% of rate revenues, after all payments are made for operating expenses and debt service, and all required deposits to the debt service reserve and the working capital reserve are made. Funds will be drawn down to reduce or smooth rate increases and to ensure the Sewer District's goal for debt service coverage is met.

▪ USES OF SURPLUSES

It is the intent of the Sewer District to use all surpluses (revenues in excess of expenses) to accomplish three goals: meeting reserve policies, avoidance of future debt, and reduction of outstanding debt. Any surpluses realized in the Operating Account at year-end shall be first used to meet reserve policies and any excess will then be used for cash payments for the Capital Improvement Plan (CIP). Using cash to purchase capital items that would otherwise be purchased with proceeds from debt will reduce the future debt burden to the Sewer District.

The Sewer District has established a pay-go target of 25% of the annual capital program. To accomplish this target, annual pay-go dollars will be targeted until such a level is reached.

• Investment Policy

The Sewer District's Board (the Board) amended its investment policy on July 6, 2017. This Policy defines the Sewer District's investment objectives and types of instruments in which investments can be made. Eligible investments are governed, per policy, by the Sewer District's most current Bond Resolution. The Sewer District currently invests in ten major types of instruments: United States Treasury obligations; United States Agency obligations; municipal debt; bank or savings and loan non-negotiable certificates of deposit; repurchase agreements; bank money market accounts; commercial paper notes; STAR Ohio Fund; banker's acceptances insured by the FDIC; and no-load money market mutual funds. The Sewer District's investment portfolio is comprised of securities with maturity terms structured to match the time when the funds will be utilized to take advantage of higher interest rates.

Government securities are purchased directly from the U.S. Treasury or from approved broker dealers with the assistance of an investment advisory firm. The securities are held in the Sewer District's name either by the Federal Reserve Bank of Cleveland or the PNC National Association Trust Department Branch. The STAR Ohio Fund was founded by the

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State of Ohio and is controlled by the State Treasurer. It is a short-term money market fund with most of its investments in U.S. Government securities. The STAR Ohio Fund is rated “AAAm” by Standard Poor’s Rating Group. In addition to FDIC insurance, all Sewer District deposits are collateralized by obligations maintained by the State Treasurer via the Ohio Pooled Collateral System.

In determining portfolio performance and value, marketable securities are marked to market at least quarterly. Although the portfolio is marked to market regularly, the Sewer District has not incurred any realized loss in the portfolio since securities are held to maturity, at which time the anticipated return is received.

- **Debt Management Policy**

The Sewer District’s Board amended its Debt Management Policy (“Debt Policy”) on August 18, 2022, which established the Sewer District’s requirements that govern the issuance of all Sewer District debt. The Debt Management Policy establishes the guiding principles for the duration of debt, covenants included in the trust agreement, net revenue pledge, lowest cost financing, interest rate agreements, cash financing from available sources and lease financing. The Sewer District may deviate from the requirements of the Debt Policy when, by resolution, the Sewer District’s Board finds that it is in the best interest to do so.

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- **Capital Asset Policy**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. sewer lines and similar items) are reported in the Statement of Net Position. All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The Sewer District's Board amended its capital asset policy on December 20, 2018, additionally delegating authority to update the policy to the Chief Financial Officer (CFO). Effective January 2024, the Sewer District now maintains a capitalization threshold of \$25,000. Major renewals and betterments are capitalized; the costs of normal improvements and repairs that do not add to the value of the assets or materially extend an asset's useful life are expensed. All reported capital assets except for land, permanent easements and construction in progress are depreciated. Major renewals and betterments are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Interceptor sewer lines	Primarily 75 years
Buildings, structures, and improvements	Primarily 40 years
Right to use/intangible assets	30 years
Subscription-Based Information Technology Arrangement (SBITA)	30 years
Sewage treatment and other equipment	5 to 20 years

The Sewer District is reporting on intangible right to use assets related to leased equipment, information technology subscription-based arrangements and improvements. These intangible assets are amortized in a systematic and rational manner over the shorter length of the lease and subscription term or the useful life of the underlying asset.

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OPERATION AND MAINTENANCE EXPENSES

In recent years the Sewer District has identified opportunities to maximize operational efficiencies and minimize costs while continuing to provide safe and reliable services. Specific strategies utilized include contractual purchase agreements with electricity and natural gas providers to limit cost increases; implementing electricity demand response/curtailment programs at the plants; restructuring benefits programs to reduce costs; and, when possible, deferring scheduled asset maintenance. Although these strategies have generated operational savings and/or mitigated cost increases due to aging infrastructure, intensive energy requirements, capital investment needs and broader inflationary pressures outside of the Sewer District's control, it is anticipated that O&M costs will increase over the forecast period.

It is the Sewer District's practice to revise annually its financial plan for projecting a ten-year period. Rate recommendations are presented to the Sewer District's Board in five-year increments. As such, the forecast of O&M costs considers projected operational needs for the periods 2026 through 2035. Over the past decade, the Sewer District's O&M costs have increased annually by a compounded rate of 3.2% due in large part to substantial cost pressures from certain categorical costs, particularly energy, chemicals, materials, supplies and health care. It is likely the level of increases for these types of costs, which have been higher than general inflation, will continue over the planning period. Sewer District staff have carefully reviewed other operating costs and identified reasonable escalation factors that considered historical levels of inflation as measured by the consumer price index, potential risk associated with future inflation, and the length of the financial planning period. The length of the financial planning period is particularly important as consideration must be given for the potential inflationary pressures over the next ten years which may present a significant risk.

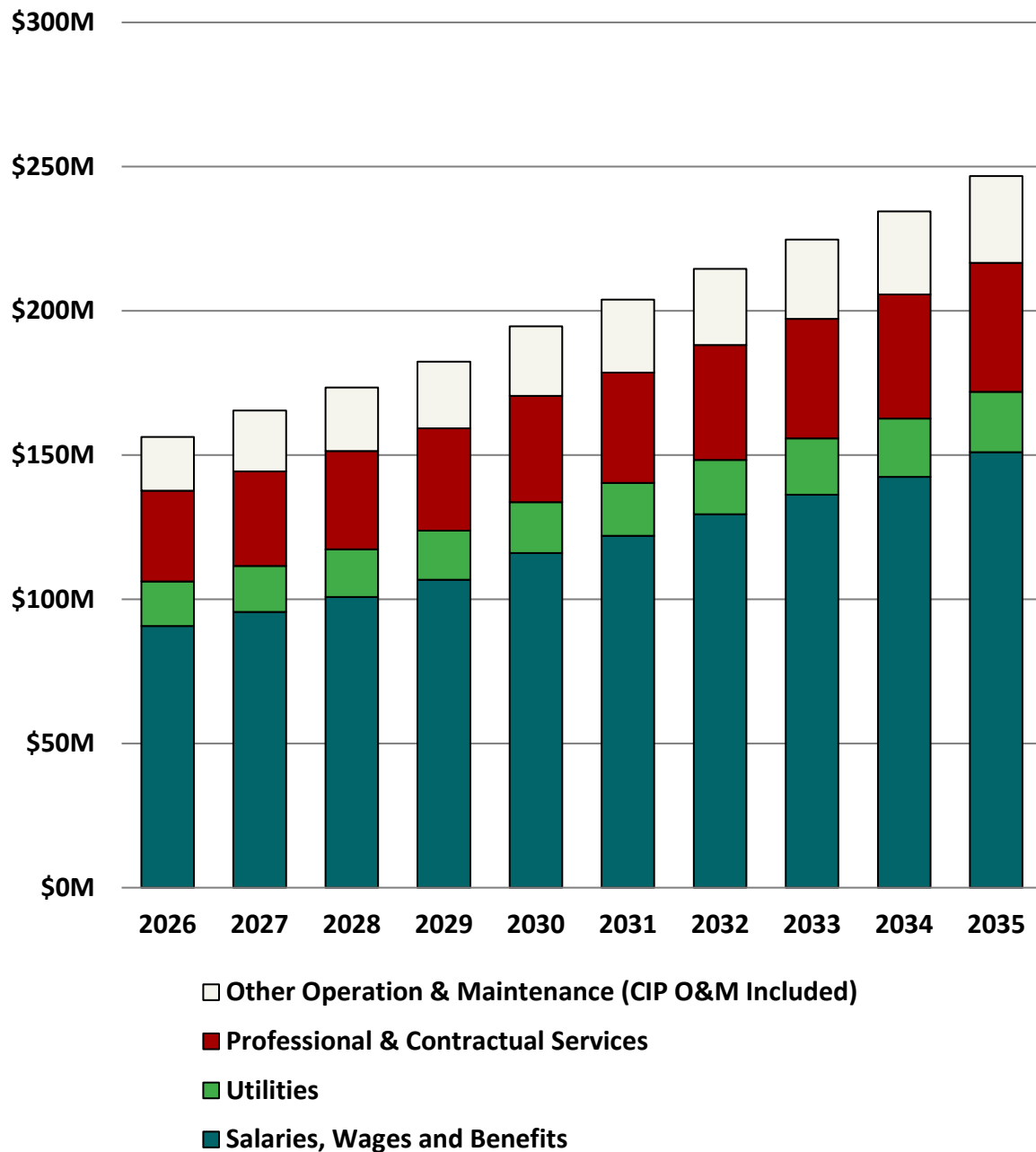
Demand management at the Southerly Wastewater Treatment Plant significantly reduces generation and transmission electricity costs and demand response/curtailment programs at the treatment plants provide additional energy savings. The regulatory components of the capital program will also affect the Sewer District's operating costs through additional staffing needs and other fixed and variable costs to operate and maintain the assets appropriately. However, certain projects have created operational efficiencies through green technology designed to reduce energy use. The Sewer District has also identified opportunities to increase automation at some of its facilities to limit staffing requirements and further reduce costs. Both the incremental costs and estimated savings associated with the Combined Sewer Overflow Long-Term Control Plan were developed by Sewer District staff and incorporated into the forecast of O&M costs over the planning period.

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Over the ten-year planning period, the projected O&M expenses are assumed to have a compounded rate of growth of 5.2%.

Projected O&M Expenses



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CAPITAL IMPROVEMENTS AND FINANCING PLAN

A major focus is to integrate capital planning needs into the process of developing appropriate utility rates and charges and to assess the impact of these capital needs over the ten-year planning period. The Sewer District developed a ten-year Capital Improvement Program (CIP) (2026 – 2035) based on its anticipated capital needs with projects separated by improvements to the core system assets (“Non-CSO Projects”) and improvements identified in the Sewer District’s Combined Sewer Overflow Long-Term Control Plan (“CSO LTCP Projects”). The total capital needs for 2026 – 2035 are approximately \$1.7 billion.

- **Non-CSO Projects**

The Sewer District has identified approximately \$815.7 million in Non-CSO capital improvements in 2026 and over the ten-year planning period. Primarily, these anticipated projects are related to various system improvements at the three wastewater treatment plants, as well as specific costs associated with sewer interceptor repair and replacement.

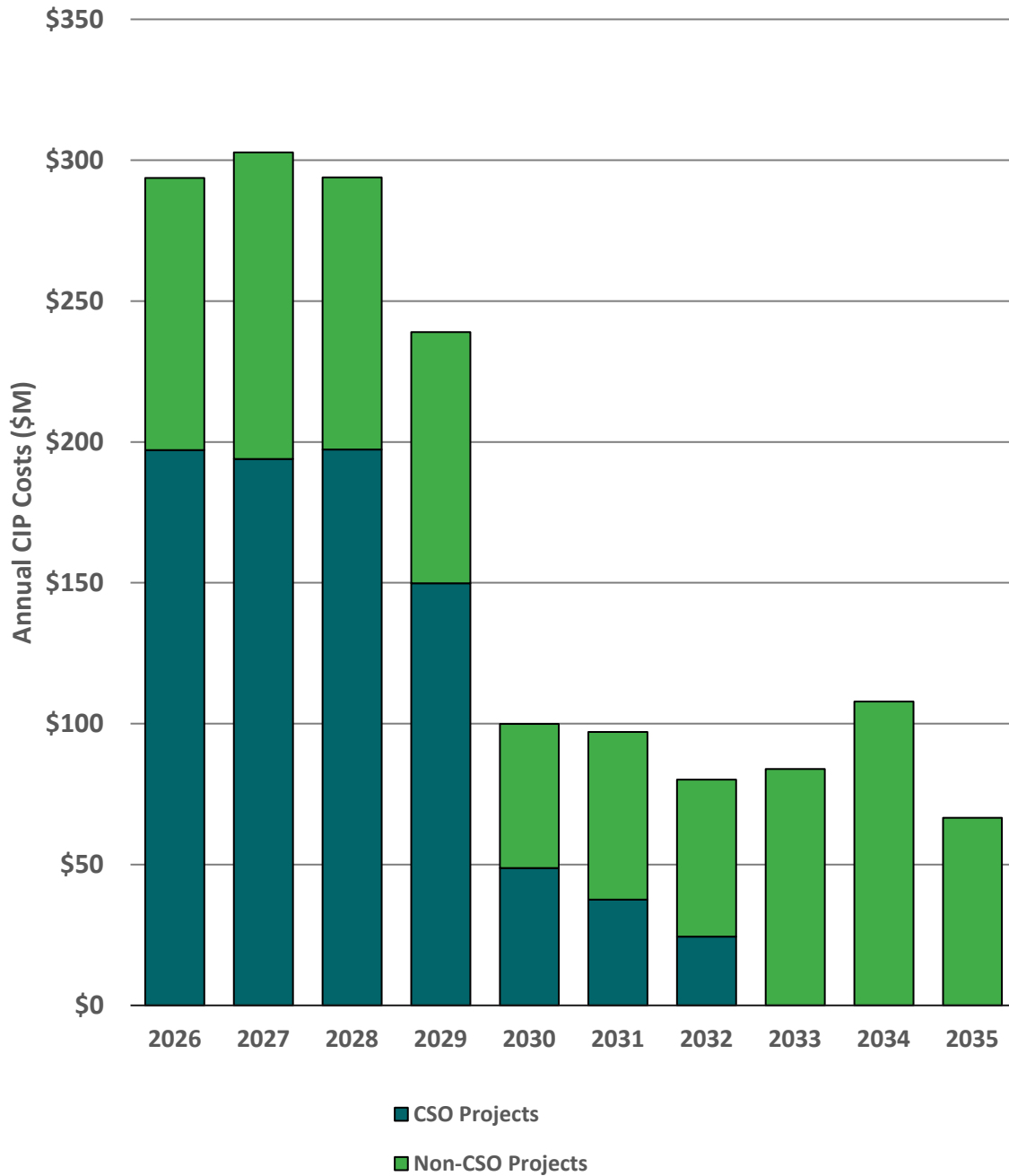
- **CSO LTCP Projects**

In 2010, the Sewer District finalized a 25-year plan to design and construct over \$3.0 billion in CSO improvements called Project Clean Lake. Although the specific timing and implementation of these identified projects is related directly to the Consent Decree with the EPA, the Sewer District has incorporated these anticipated costs into its annual capital planning initiatives. As such, the Sewer District has identified approximately \$848.9 million in CSO LTCP improvements to be completed over the ten-year planning period.

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Capital Improvement Program



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MAJOR CAPITAL IMPROVEMENT PROGRAM PROJECTS

❖ Southerly Tunnel and Consolidation (1622)

➤ Est. Construction Cost: \$308M, Start Date: 1st Quarter 2023

- The Southerly Tunnel (SOT) project includes the construction of a 23-foot diameter storage tunnel extending approximately 18,000 feet in length.
- The SOT will be controlled by the Southerly Tunnel Dewatering Pump Station (STDPS) to send wet weather flows to the Southerly Wastewater Treatment Plant (SWWTP).
- This project will have significant costs during 2026 and 2027.

❖ Kingsbury Run Consolidation Sewer (1648)

➤ Est. Construction Cost: \$105M, Start Date: 1st Quarter 2025

- The Kingsbury Run Consolidation Sewer System (KRCS) includes two sections of 10-foot diameter sewer with a total length of 5,400 feet.
- The KRCS includes various regulator modifications, diversion structures, and gate controls to send CSO flows to the Southerly Storage Tunnel.
- The KRCS sewers will commence from the SOT-4 Tunnel Boring Machine (TBM) retrieval shaft and coordination between these two projects will be critical.
- The project will include significant costs during 2026 and 2027.

❖ Easterly CSO-001 400 MGD Chemically Enhanced High-Rate Treatment Facility (1399)

➤ Est. Construction Cost: \$200M, Start Date: 2nd Quarter 2026

- This project includes the construction of a new high-rate treatment facility with a peak treatment capacity of 400 million gallons per day (MGD).
- The facility includes retention treatment tanks and high-rate chemical mixing equipment to enhance and optimize solids removal.

❖ Big Creek Tunnel (1680)

➤ Est. Construction Cost: \$295M, Start Date: 2nd Quarter 2026

- The Big Creek Tunnel (BCT) project includes the construction of a 20-foot diameter storage tunnel extending approximately 22,500 feet in length.
- The BCT will drain into the Big Creek interceptor to the SWWTP.
- This project will have significant costs during the ten-year planning period.

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❖ **Westerly Trickling Filter and Solids Contact Tank Aeration Improvements (1692)**

➤ Est. Construction Cost: \$30M, Start Date: 3rd Quarter 2026

- This project consists of the replacement of the filter media and equipment within the three trickling filters at Westerly WWTP.
- Upgrades to the building as well as code improvements are also part of this project.
- The project also includes screening and disinfection facilities.
- Flow will be diverted to this facility from CSO-001 during wet weather for treatment and/or equalization.

❖ **Southerly Dewatering Pump Station (1672)**

➤ Est. Construction Cost: \$65M, Start Date: 3rd Quarter 2026

- This project includes the construction of a deep tunnel pump station that will dewater much of the proposed combined sewer overflow (CSO) tunnel storage network within the Southerly Sewer District.
- The pump station will be rated at approximately 56 million gallons per day (MGD) to facilitate dewatering of the storage tunnel network after the conclusion of a storm event into Southwest interceptor after the storms to get stored flow treatment at Southerly Wastewater Treatment Plant (SWWTP).
- The pump station would lift flows from the deep storage tunnels to be conveyed by gravity to the SWWTP.
- The pump station will be roughly 180 feet deep with a screening facility to protect the pumps from solids.
- This project has an expected completion date in the 1st quarter 2030.

❖ **REF PLC Replacement (APM3) (1656)**

➤ Est. Construction Cost: \$25M, Start Date: 1st Quarter 2027

- This project will install an upgrade to the 3 Continuous Emission Monitoring System units.
- Part of the project is to install a prefabricated room to house all three units within the Renewable Energy Facility at Southerly WWTP.

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❖ **Kingsbury Asset Renewal (1664)**

- Est. Construction Cost: \$12M, Start Date: 3rd Quarter 2027

- The Kingsbury Asset Renewal (KAR) projects will include inspection, condition assessment and structural repair/renewal of sewer assets in the Kingsbury Run sewershed.
- The KAR designers will perform condition assessment using NASSCO certified coding system.
- Provide rehabilitation recommendations and planning level costs for up to 60,000-LF of sewers and provide full design of structural rehabilitation and repairs for approximately 14,000-LF of those sewers.
- The KAR designers will also prioritize and make recommendations for the most needed repairs as well as the right project construction bid packaging for the KAR contracts.

❖ **BCSO-2 Bellaire Tunnel and BC Regulators (9101-2018)**

- Est. Construction Cost: \$28M, Start Date: 2nd Quarter 2028

- The BCSO-2 Bellaire Tunnel and BC Regulators (BCSO-2) project is part of Control Measure 22 - Big Creek Tunnel system.
- BCSO-2 consists of regulator modifications or replacements, sewer replacements, and construction of a tunnel diversion structure, drop shaft and tunnel to control combined sewer overflows (CSOs).

❖ **BCSO-3 Consolidation Sewers (9102-2018)**

- Est. Construction Cost: \$55M, Start Date: 3rd Quarter 2029

- The BCSO-3 Consolidation Sewers project will intercept wet weather overflows from numerous regulators along W 129th and W 143rd Streets.
- These sewers will control CSOs 057, 058, 233 and 238 by directing flow to the Big Creek Tunnel.

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FINANCING PLAN

The Sewer District's financing plan to support the CIP was designed to accomplish the following objectives:

- Conform with credit criteria established by rating agencies.
- Minimize debt service and related charges.
- Provide funds in the most cost-effective manner; and
- Lessen the impact on rates.

The financing plan includes funding sources used traditionally by the Sewer District including cash reserves, internally generated capital, and the Ohio Water Pollution Control Loan Fund ("WPCLF"). From 2022-2025 the Sewer District received \$9.3 million in sewer project funding from various grants. Going forward no additional grant funding is anticipated. The Sewer District will continue to explore options to gain access to grant funding for our capital program and our member communities.

- **Internally Generated Capital**

The projection of revenue requirements over the planning period assumes the Sewer District will generate sufficient revenues internally to fund a majority (about \$1.2 billion) of the capital plan through 2035. By incorporating these costs into the financial plan and including them as a revenue requirement, the Sewer District will achieve two primary objectives: (1) ensuring an annual source of cash to fund a portion of the CIP; and (2) providing a sufficient basis of revenue generation to meet debt service coverage targets. The Sewer District assumed an annual level of internally generated capital sufficient to exceed the Sewer District's management debt service coverage target of 150% of total annual debt service. The Sewer District also has a financial policy that targets annually internally generating capital funding of 25% of the capital program. It is projected the Sewer District will annually exceed its goal of 25% and will cash fund an average of 81.1% of the CIP over the period through the end of projections in 2035.

- **Capital Equipment and Infrastructure Repair and Replacement Reserve**

The Sewer District has established a Capital Equipment and Infrastructure Repair and Replacement Reserve ("Capital R&R Reserve"), which is a subset of the main Capital Account, to be used for non-recurring expenses for the replacement of aging infrastructure. The purpose of the reserve is to ensure sufficient funds are available to enable the replacement of aging infrastructure over an adequate replacement cycle. The

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estimated balance in the Capital R&R Reserve in 2026 is approximately \$75.1 million and grows to approximately \$98.5 million in 2035 due to interest earnings.

- **WPCLF Loans**

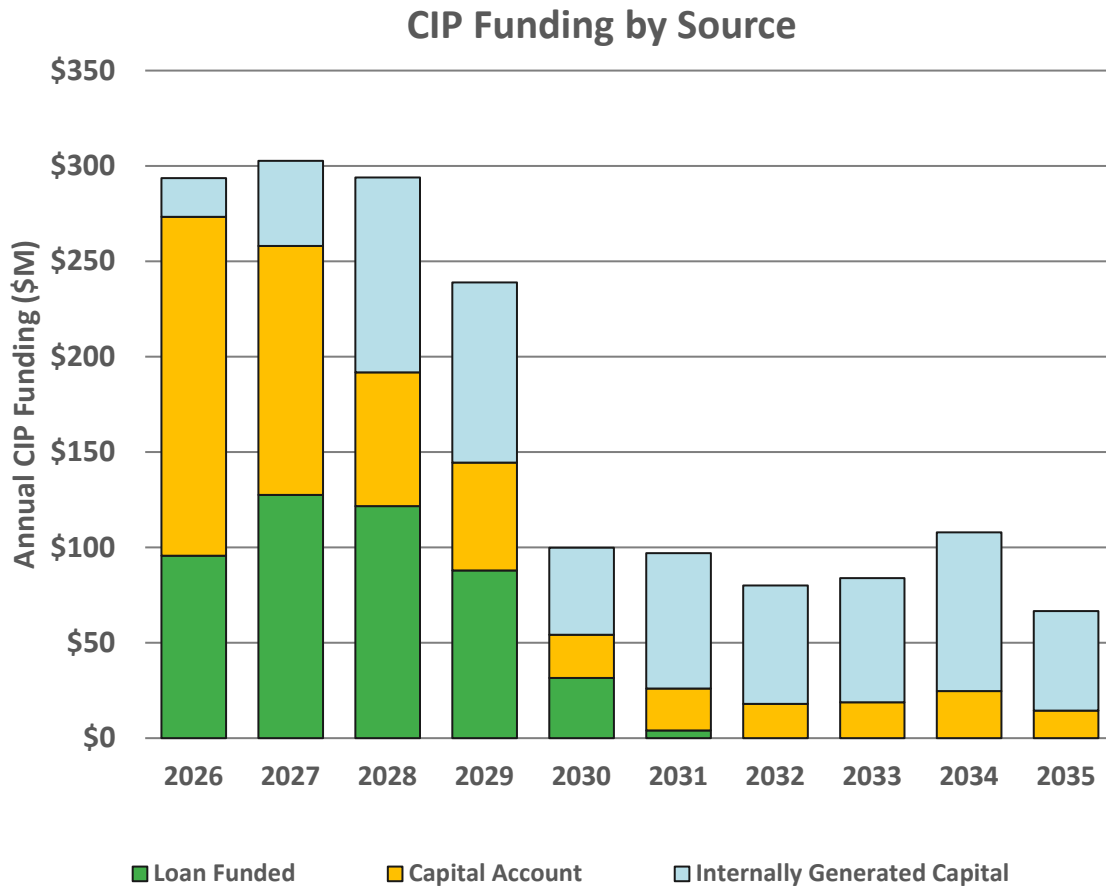
The Sewer District has consistently utilized the State of Ohio's revolving fund loan program as a low-cost source for capital improvement projects. For modeling purposes, the Sewer District anticipates funding a portion of its capital requirements through WPCLF funds. The utilization of the WPCLF loan program is due to the ability to leverage below market interest rates, flexibility in debt terms such as the option to borrow over a term of up to 40 years depending on the type of project, the ability to customize debt amortization, and there is currently being no cap on annual funds available. It was determined that it would be advantageous for the Sewer District to leverage the WPCLF loans to meet a portion of its funding needs. The financial forecast assumes that new WPCLF loans will be repaid over a 40-year period at an average rate no greater than 3.5%, with structured principal and interest repayment where applicable and a 20-year repayment period at an average rate no greater than 3.5% for projects with assets lives 20 years or less. Additionally, an assumption is made that the full repayment of these funds will not begin until 90% of the loan proceeds have been drawn down, which is anticipated to occur within two years of project initiation. Currently, the 10-year plan projects approximately \$468.6 million in loan funded projects over the planning period.

- **Revenue Bonds**

Historically low interest rates in the public debt markets, as well as incentives provided through the American Recovery and Reinvestment Act of 2009 Build America Bond program, which were issued for the Series 2010 bonds and provide federally subsidized interest payments, had made revenue bonds an attractive source of capital financing. Although the BAB program expired in December of 2010 and future bond issuances assume a traditional tax-exempt framework, revenue bonds had much greater flexibility in how the debt repayment was structured creating additional opportunities to construct a favorable financing plan that balances funding needs, cost, funding for projects that are not eligible for SRF loans and rate impacts before the recent improvements to the WPCLF funding program. Revenue bonds had been the Sewer District's primary capital funding source from 2007 to 2016. Currently, the ten-year plan projects has no new revenue bonds over the planning period.

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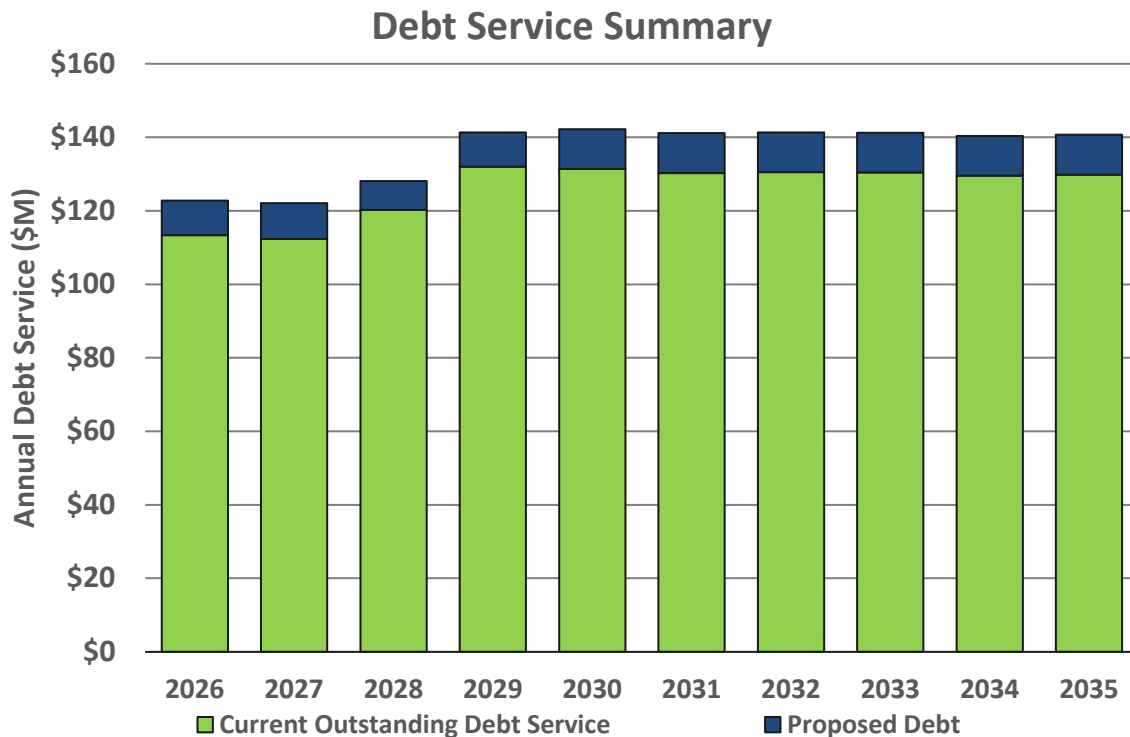


- **Debt Service Requirements**

The financial plan indicates the Sewer District will need to secure WPCLF loans to fund a large portion of its CIP. As such, the debt service costs associated with these projected borrowings must be incorporated as an additional revenue requirement to provide an accurate representation of all forecast capital costs. In the current year the Sewer District is obligated to pay approximately \$122.8 million in debt service associated with the Series 2016, Series 2017, Series 2019, Series 2020, Series 2021 and Series 2024 Wastewater Improvement Revenue and Revenue Refunding Bonds and various WPCLF loans. As outlined above, the CIP financing plan assumes that over the next 10 years, the Sewer District will secure a portion of the CIP funding in WPCLF funds and borrow approximately \$468.6 million in WPCLF loans in total for the ten-year period.

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As shown, a significant driver in the projection of revenue requirements is the incremental debt service obligations to fund the CIP. Based on our assumptions, the Sewer District's debt service repayment requirements will increase from \$122.8 million in 2026 to \$140.7 million in 2035. Although this represents a significant increase, the financing plan's emphasis is on utilizing cash funding, WPCLF loans, and using reserves to retire older outstanding debt with higher interest rates. This approach lowered the Sewer District's annual debt service materially when compared to alternative financing approaches.

- **Revenue Requirements**

Recovering an appropriate level of revenue requirements through rates and charges ensures a utility's financial sufficiency and ability to provide safe and reliable services. For a governmental utility, it is typical to establish revenue requirements on a cash basis. Annual cash needs to cover both operating and capital costs are reviewed and projected over the forecast period. Consideration is also given to debt service coverage and reserve fund targets to produce a consolidated financial plan. To address concerns related to revenue sufficiency and anticipated rate adjustments, a forecast of revenue requirements was developed based on the 2026 budget and capital financing plan. As discussed

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previously, this forecast incorporates assumptions to account for the effects of inflation, decreased demand, increased operating costs, and anticipated capital costs. The Sewer District will project the annual collection rate at 97% for 2026-2035. The current Board approved rate increase of 4.2% annually began in 2022 through 2026 and an average rate increase of 2.6% is projected for the period of 2027 to 2035. In addition, the projected annual decrease in billed water consumption will be 1.5% for 2026-2035.

Once revenue requirements are developed, other non-rate revenues such as interest earnings and other miscellaneous revenues, such as septic fees, are used to offset total revenue requirements and determine net revenue requirements to be recovered from sewer rates.

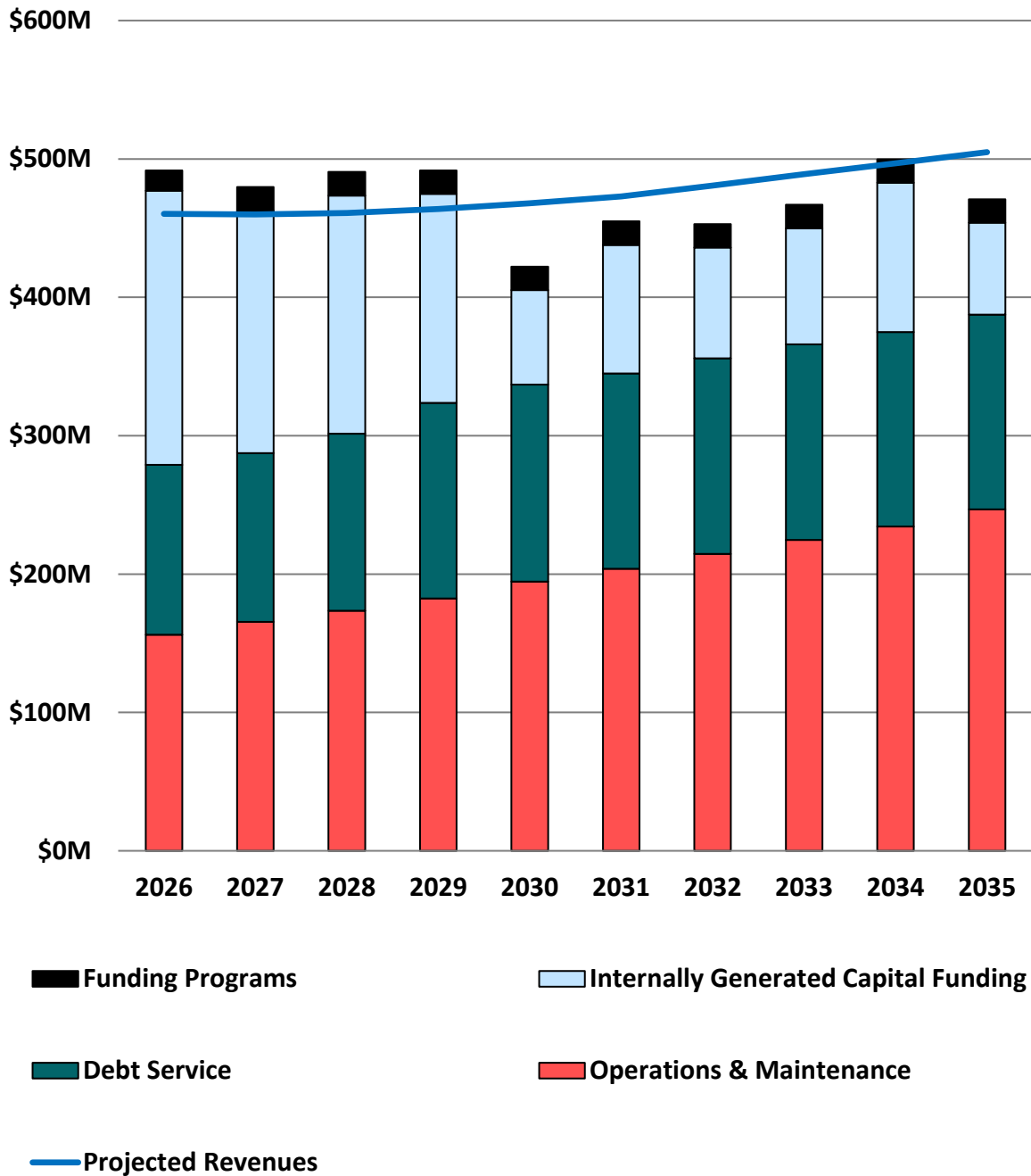
- **Revenue and Coverage Requirements**

One of the primary objectives of the financial plan has been to determine utility rates that will be sufficient to recover the projected revenue requirements and comply with the debt service coverage requirements set forth in the Sewer District's revenue bond Trust Agreement over the ten-year planning period. The Sewer District's total revenue requirements include O&M expenses, debt service on existing and proposed bonds and WPCLF loans, internally generated funds used for capital improvements, transfers to reserves and the MCIP and GIG funding programs. The Member Community Infrastructure Program (MCIP) is a funding program provided by NEORSD to assist member communities in addressing water quality and quantity issues associated with sewer infrastructure that adversely impact human health and the environment through cost-effective sewer infrastructure projects. The Green Infrastructure Grant (GIG) Program is open to member communities, governmental entities, non-profit organizations 501(c)(3) or businesses working in partnership with their communities in the combined sewer area interested in implementing green infrastructure projects that remove stormwater from the combined sewer system. As described below, the debt service coverage requirements establish the minimum level of net revenues that must exceed annual debt service payments. This section provides an overview of the Sewer District's projected revenue requirements and debt service coverage targets.

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Revenue Requirements vs. Projected Revenues



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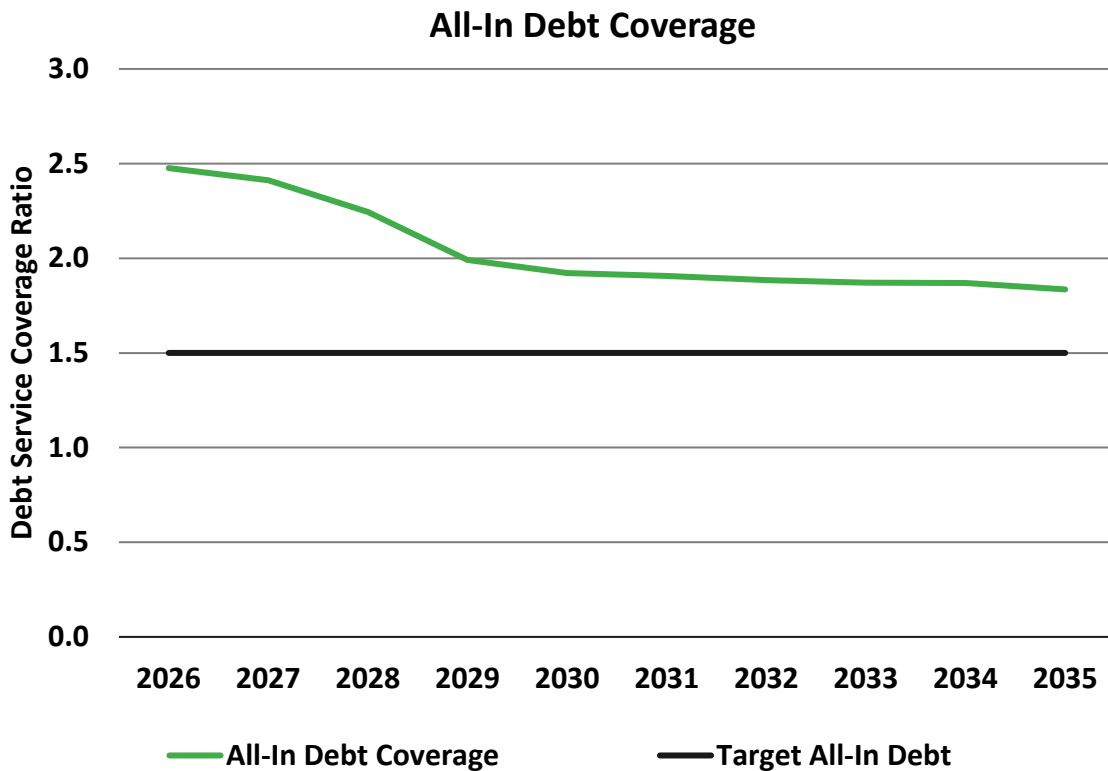
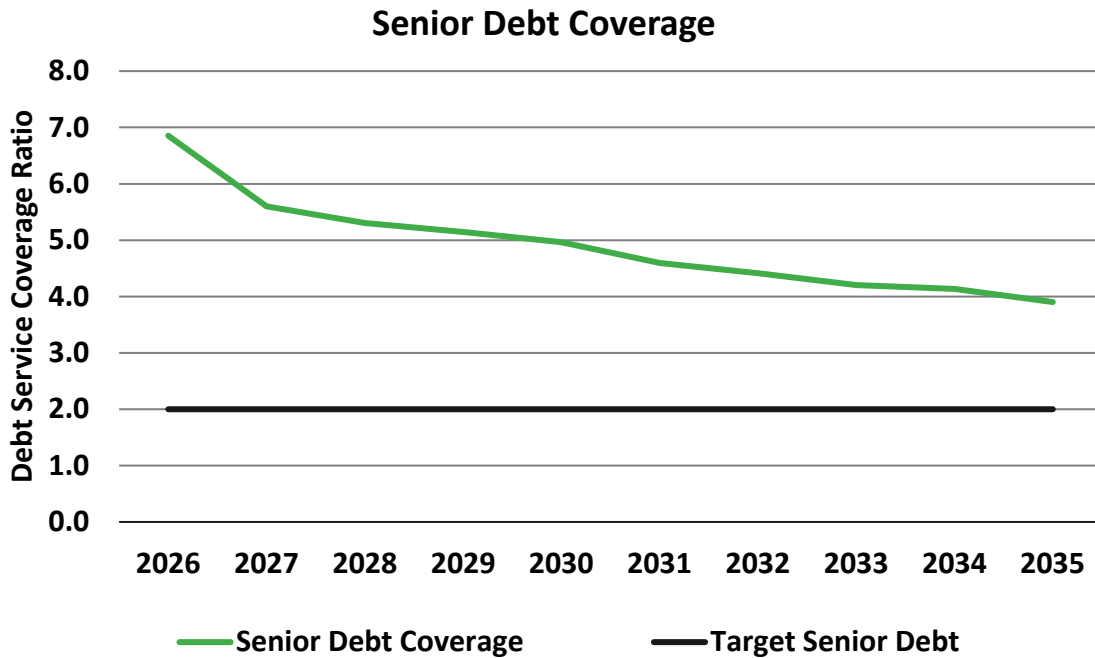
- **Debt Service Coverage**

As a result of the Sewer District's anticipated borrowing needs, an important component of this financial plan is to ensure that sufficient revenues would be available to meet debt service coverage targets. The Sewer District currently has six outstanding bond issues (Series 2016, 2017, 2019, 2020, 2021 and 2024 Bonds) which are senior to all other subordinate debt obligations. As outlined in the Sewer District's revenue bond Trust Agreement, the Sewer District must maintain net revenues available for debt service of no less than 115% of all bonds payable during that fiscal year. Additionally, the Sewer District must maintain net revenues available for debt service of no less than 100% of all outstanding debt service, which includes all subordinate (including all outstanding and proposed WPCLF loans) and senior debt obligations during that fiscal year.

To maintain credit ratings and liquidity targets, and in an effort to promote bond marketability, the Sewer District has targeted a level of revenue generation sufficient to exceed the minimum coverage requirements. Additionally, due to the size of the capital program and the need to demonstrate financial strength to the investment community, the Sewer District ensured debt service coverage levels, particularly senior debt service coverage, were consistent with expectations required to maintain or increase the Sewer District's credit rating. In 2010, the Sewer District received a ratings upgrade from Standard and Poor's to AA+ and was reaffirmed on October 2, 2024, which will have a positive impact on the Sewer District's cost of borrowing. The financial plan builds a level of internally generated funds to finance specific capital improvement projects on an annual basis. Throughout the ten-year period, the projections exceed coverage goals. Over the forecasted period, senior debt service coverage never falls below 390% and total debt service coverage never falls below 184%. The Sewer District satisfies coverage requirements for all forecasted years.

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- **Rate Structure**

Starting in 2017, the Sewer District implemented a monthly billing cycle based on metered water consumption for the Cleveland Water Department (CWD) billed customers. The remaining customers will continue to be billed based on quarterly meter consumption. For 2026, customers residing within the City of Cleveland, otherwise known as Sub-District 1, and customers residing outside the city limits (Sub-District 2) will both be assessed at a rate of \$130.75 per Mcf of billed water consumption. The Sewer District's Homestead Program provides a rate discount in both Sub-Districts for senior citizens and disabled customers. The Sewer District offers a Rate Reduction Program rate to customers meeting certain income requirements.

Inflationary pressures and the need to fund \$1.7 billion capital improvement program over the next ten years, increased costs coupled with a decline in billable flow dictate rates must be increased to ensure revenue is sufficient to cover costs. The financial plan provides a schedule of the anticipated rate increases that focus on generating sufficient revenue to meet these needs over the next ten years. The table below shows the projected schedule of rate increases for the next ten years.

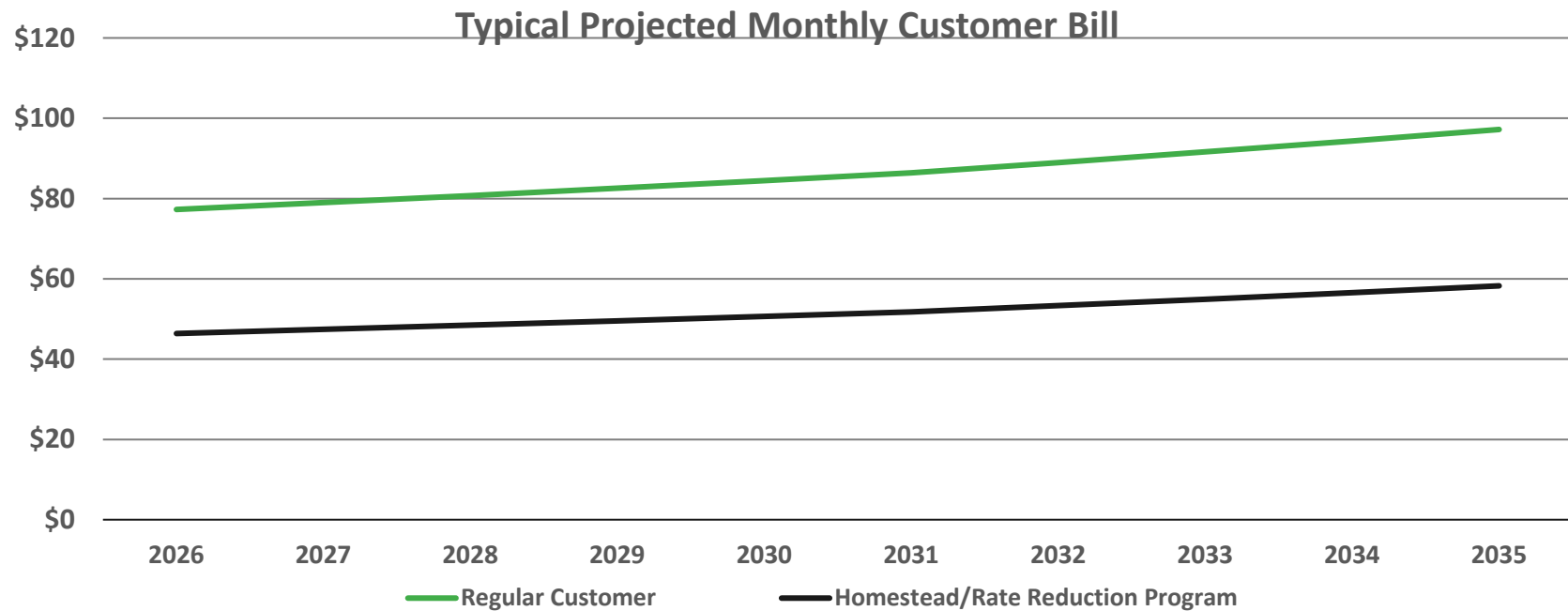
	Approved	Projected								
Projected Rates	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Fixed Cost Recovery Fee per Month	\$11.90	\$12.15	\$12.40	\$12.70	\$13.00	\$13.30	\$13.70	\$14.10	\$14.50	\$14.95
Rate Reduction Program Fixed Cost Recovery Fee per Month	\$7.15	\$7.30	\$7.45	\$7.60	\$7.75	\$7.90	\$8.15	\$8.40	\$8.65	\$8.90
Rate Per Mcf										
Subdist.1 & 2, Regular	\$130.75	\$133.70	\$136.70	\$139.80	\$142.95	\$146.15	\$150.55	\$155.05	\$159.70	\$164.50
Subdist.1 & 2, Homestead / Rate Reduction Program	\$78.45	\$80.20	\$82.00	\$83.90	\$85.75	\$87.70	\$90.35	\$93.05	\$95.80	\$98.70

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- **Rates and Customer Impact**

The impacts of the recommended increases over this period on a typical residential customer are shown below. The data shown reflects the projected bill for a residential customer in Sub District 1 and Sub District 2 with typical water consumption (0.5 Mcf per month).

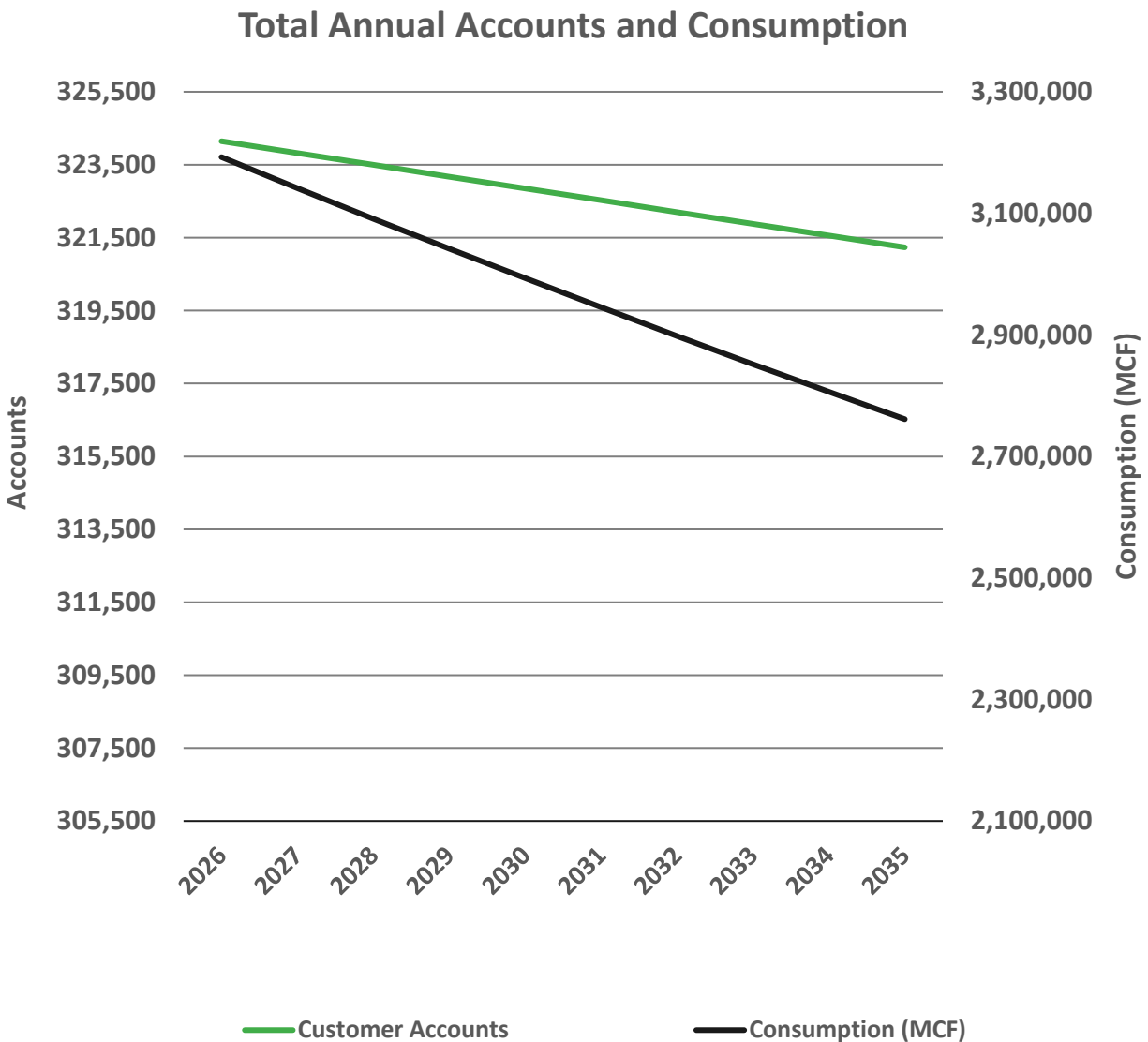


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- **Customer Accounts and Consumption**

The decline in historical customers and households has been less severe than the decline in consumption. From 2026 through 2035, an annual average rate of decline of 0.1% for customer accounts has been assumed for ten years to be fiscally conservative. Consumption has been forecasted to decrease at a rate of 1.5% from 2026 through 2035 based on consumption history and forecasted decline in usage.



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Reserves and Targets

The Sewer District has established the following reserves to sustain the operating and fiscal health of the utility.

- **General Operating Reserve**

The General Operating Reserve is a fund of unrestricted assets needed to accommodate the short-term cycles of revenues and expenses. Any surplus realized at the end of the fiscal year will be transferred to the General Operating Reserve. The minimum target for this fund is 90 days of the annual operating budget. For 2026, the General Operating Reserve is forecasted to have a balance equal to 90 days of the annual operating budget. Again, due to the size of the Sewer District's borrowing requirements and the need to demonstrate liquidity to maintain favorable credit ratings, the financial plan assumes transfers to this reserve at a level sufficient to maintain a balance above the minimum target over the forecasted ten-year period with an average projected balance of 90 days of annual operating budget and a balance of \$61.7 million by 2035.

- **Capital Equipment and Infrastructure Repair and Replacement Reserve**

The Sewer District established the Capital Equipment and Infrastructure Repair and Replacement Reserve to cover non-recurring expenses for the replacement of aging infrastructure. Currently there is no target level for this reserve, and the estimated funds at the end of 2026 total approximately \$75.1 million. The Sewer District continues to accrue interest throughout our ten-year period and projecting a balance of \$98.5 million by 2035.

- **Insurance Reserve**

Approximately \$16.7 million is currently being held in the Sewer District's Insurance Reserve. This reserve is for self-insurance related expenses such as workers' compensation and to address any catastrophic or emergency events that would not be included in the Sewer District's annual budget. It has been determined that the current level of funds is sufficient for the forecast at this time. Transfers to the Insurance Reserve to reestablish the existing level of funds would only be necessary if the Sewer District experienced significant payouts for a covered event. The Sewer District continues to accrue interest throughout our ten-year period and is projecting a balance of \$21.8 million by 2035.

Northeast Ohio Regional Sewer District

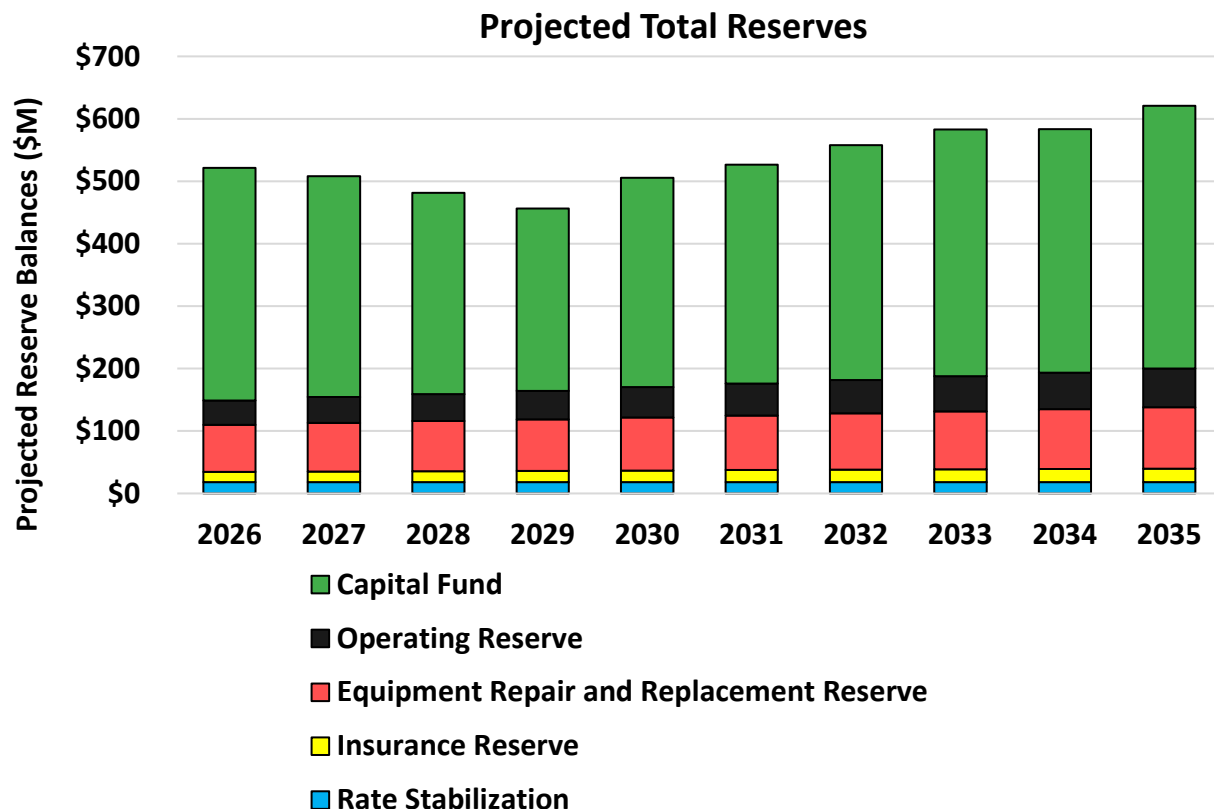
10 Year Long-Term Financial Plan 2026-2035

- **Rate Stabilization Reserve**

The Rate Stabilization Reserve exists to mitigate large, one-time rate increases. Rate stabilization reserves can smooth out rate increases by supplementing the increase in expenses with transfers from the fund. The benchmark for the Rate Stabilization Reserve is up to 5.0% of the annual rate revenue. The balance was \$18.0 million in the rate stabilization reserve at the beginning of 2026. Currently, the financial plan assumes no further contributions through the end of the forecasted period with an estimated balance of \$18.0 million in 2035.

- **Capital/Bond Project Accounts**

The Sewer District's Capital/Bond Account tracks funding sources and capital project costs identified in the CIP. For modeling purposes, proceeds from revenue bonds and other capital funding sources will be held temporarily in the Capital/Bond Account until the projects' expenditures come due. With the increased focus on using cash to fund the capital program, this plan projects a reduction in this account balance during the ten-year period. The estimated funds at the end of 2026 total approximately \$372.5 million and we project a balance of \$420.9 million by 2035.



Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2026-2035

- **Projected Reserve Balances**

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
General Operating Reserve	\$39,069,124	\$41,356,084	\$43,353,173	\$45,590,331	\$48,665,295	\$50,963,703	\$53,627,879	\$56,185,654	\$58,619,343	\$61,685,019
Capital Equipment and Infrastructure R&R Reserve	\$75,093,432	\$77,721,703	\$80,053,354	\$82,454,954	\$84,928,603	\$87,476,461	\$90,100,755	\$92,803,777	\$95,587,891	\$98,455,528
Capital Account	\$372,493,576	\$353,939,957	\$322,270,871	\$292,243,206	\$335,011,249	\$350,703,737	\$375,884,238	\$395,454,272	\$390,074,091	\$420,983,126
Insurance Reserve	\$16,656,240	\$17,239,209	\$17,756,385	\$18,289,077	\$18,837,749	\$19,402,881	\$19,984,968	\$20,584,517	\$21,202,052	\$21,838,114
Rate Stabilization Reserve	\$18,000,000	\$18,000,000	\$18,000,000	\$18,000,000	\$18,000,000	\$18,000,000	\$18,000,000	\$18,000,000	\$18,000,000	\$18,000,000

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2026-2035

- **Ratio Analysis**

The Sewer District utilizes key financial ratios to assess the results of operations and to assess future year projections. The main goal of this analysis is to ensure that future financial performance will allow the Sewer District to maintain or improve upon the bond ratings assigned by various rating agencies. This will allow the Sewer District to minimize the cost of future borrowings for customers.

The ratios outlined below represent a sample of key ratios used by the Sewer District to assess financial performance. Many of these ratios are utilized by rating agencies to assess credit worthiness. Where applicable, the Sewer District has set target goals that represent management's desired level of performance.

	Preliminary	Projected									
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Operating Margin %	64.3%	64.7%	62.9%	61.4%	59.8%	57.4%	55.8%	54.2%	52.8%	51.5%	49.7%
Percentage by which operating revenues exceed operating expenses; indicates financial margin, <i>Target >34%</i>											
Operating Ratio	35.7%	35.3%	37.1%	38.6%	40.2%	42.6%	44.2%	45.8%	47.2%	48.5%	50.3%
Operating expenses (less Depreciation) as a percentage of operating revenues; indicates the percentage of operating revenues used to cover operating expenses											
Total Debt to Net PPE	67.7%	61.9%	57.6%	55.3%	52.9%	51.0%	49.0%	46.7%	44.8%	43.6%	40.8%
Ratio of debt principle to net property, plant, and equipment <i>Target <60%</i>											
Long-Term Debt Principle per Customer	\$7,314	\$7,094	\$6,871	\$6,625	\$6,358	\$6,116	\$5,873	\$5,622	\$5,362	\$5,097	\$4,822
<i>Dollars of long-term debt principle per customer</i>											
Days of Operating Cash On Hand	1,419	1,218	1,121	1,013	914	948	943	949	947	908	919
Days of operating cash on hand is cash and cash equivalents divided by daily cash expenses <i>Target >400 Days</i>											
Senior Debt Service Coverage	7.46	6.53	5.60	5.31	5.14	4.96	4.60	4.41	4.20	4.13	3.90
Net operating income excluding depreciation over outstanding senior (revenue bond) debt service <i>Target >1.25</i>											
Total Debt Service Coverage	2.65	2.36	2.41	2.25	1.99	1.92	1.91	1.88	1.87	1.87	1.84
Net operating income excluding depreciation over outstanding total debt service <i>Target >1.0</i>											
Percent CIP Cash Funded	88.2%	67.4%	57.9%	58.6%	63.2%	68.4%	95.8%	100.0%	100.0%	100.0%	100.0%
Percentage of Capital Improvement Plan costs funded by revenues generated the same year <i>Target 25%</i>											

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2026-2035

Summary of Sewer Revenue and Revenue Requirements (in thousands)

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Total Revenue	\$460,266	\$459,923	\$460,961	\$463,894	\$468,010	\$472,864	\$480,821	\$488,971	\$496,791	\$504,927
Revenue Requirements										
Salaries, Wages and Benefits	90,741	95,632	100,791	106,735	115,981	122,048	129,455	136,226	142,382	150,948
Utilities	15,403	15,937	16,489	17,060	17,651	18,263	18,896	19,551	20,229	20,930
Professional & Contractual Services	31,516	32,769	34,072	35,428	36,838	38,305	39,832	41,420	43,072	44,790
Other Operations & Maintenance	18,617	21,087	22,061	23,138	24,191	25,239	26,328	27,546	28,795	30,072
Total Operating Costs	156,277	165,425	173,413	182,361	194,661	203,855	214,511	224,743	234,478	246,740
Capital Costs										
Debt Service	122,759	122,065	128,073	141,340	142,205	141,101	141,360	141,238	140,371	140,666
Internally Generated Capital	198,019	175,200	172,148	150,984	68,301	92,918	80,105	83,862	107,890	66,546
Subtotal	320,778	297,265	300,221	292,324	210,506	234,019	221,465	225,100	248,261	207,212
Funding Programs	14,679	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000
Total Revenue Requirements	\$491,734	\$479,690	\$490,633	\$491,685	\$422,167	\$454,874	\$452,976	\$466,843	\$499,739	\$470,952
Net Annual Balance	(\$31,468)	(\$19,767)	(\$29,672)	(\$27,791)	\$45,843	\$17,991	\$27,845	\$22,128	(\$2,946)	\$33,975

(1) Includes transfers, annual change in fund balance.

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2026-2035

REGIONAL STORMWATER MANAGEMENT PROGRAM

The Sewer District's founding Court Order required the Sewer District to "develop a detailed integrated capital improvement plan for regional management of wastewater collection and storm drainage to identify a capital improvement program for the solution of all intercommunity drainage problems (both storm and sanitary) in the Sewer District." The Sewer District initially focused on the sanitary sewage portion of this mandate, investing over \$3 billion since its inception on sanitary sewage-related projects. To address the regional stormwater portion of this mandate, the Sewer District procured services in 2007 to assist with the development and implementation of a Regional Stormwater Management Program (the "Stormwater Program"). Tasks related to defining stormwater program roles and responsibilities, funding approaches, resource needs, legal issues, customer service requirements and data/billing issues were addressed, leading to the development of the Sewer District's Stormwater Code of Regulations (Title V), which the Sewer District's Board approved in January 2010.

From 2010-2012, the Stormwater Program was in litigation in the Cuyahoga County Common Pleas Court over issues related to the Sewer District's "authority" to implement the program as an Ohio Revised Code 6119 entity and issues related to the Sewer District's stormwater fee. The Sewer District prevailed in the litigation and began the Stormwater Program in January 2013.

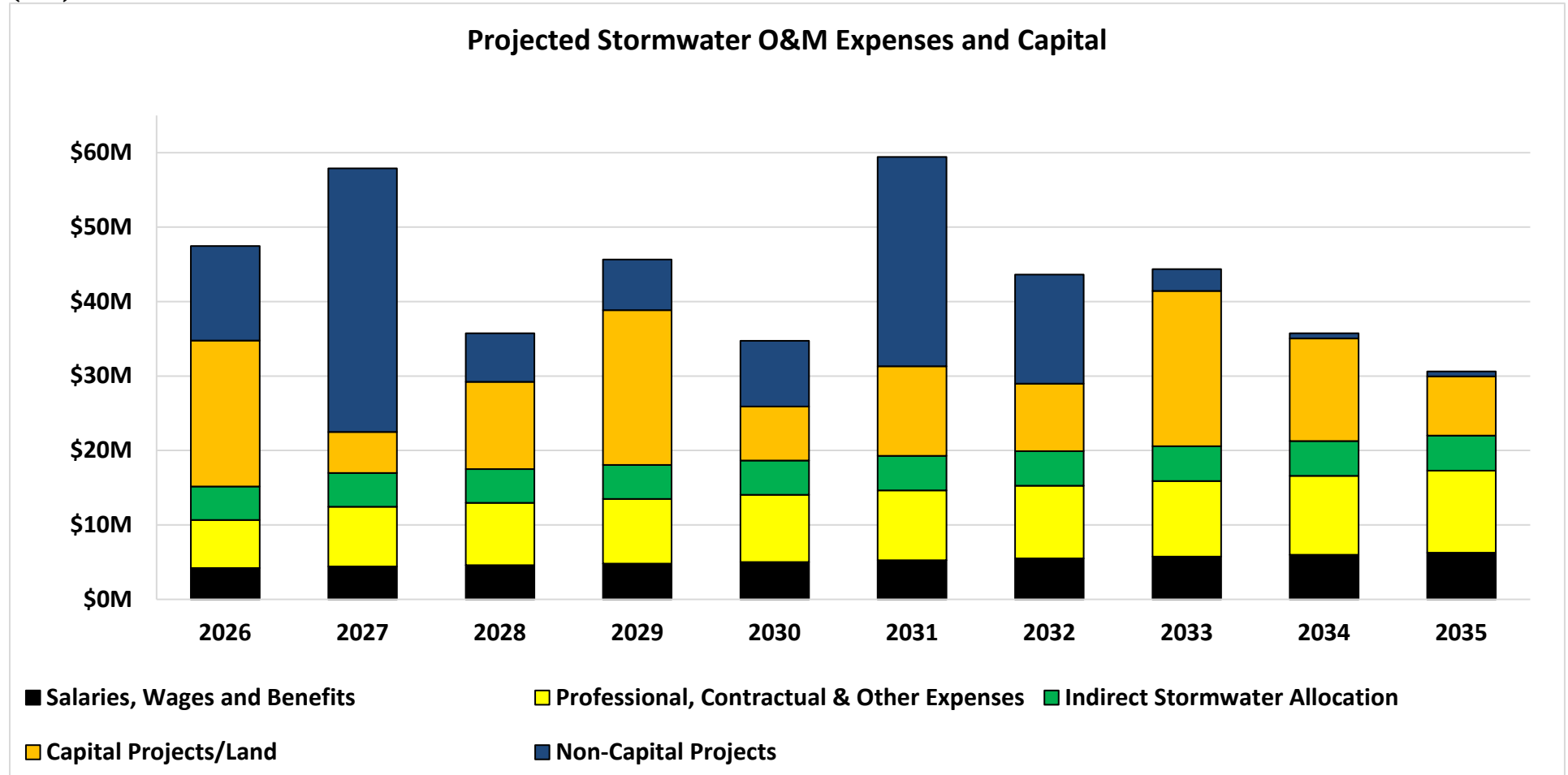
In July 2012, parties opposed to the Sewer District's Regional Stormwater Management Program filed an appeal to the 8th Appellate Sewer District to seek a halt to the Regional Stormwater Management Program. On September 26, 2013, the Appellate Court halted the Sewer District's Regional Stormwater Management Program by a 2 to 1 decision with a strong dissent. The Sewer District immediately suspended its program and placed all fees collected into an interest-bearing escrow account pending an appeal to the Supreme Court of Ohio. The Sewer District filed its notice of appeal in November 2013, and the Supreme Court accepted the case in February 2014. Oral arguments before the Supreme Court took place on September 9, 2014. In December 2015, the Ohio Supreme Court issued its final opinion that the Sewer District has the authority to implement the Regional Stormwater Management Program and collect the impervious surface fee. The Sewer District has restarted the Stormwater Program and resumed billing in July of 2016.

The Stormwater Program is designed to address long-standing regional stormwater water quality, flooding and erosion issues resulting from the incremental increases in stormwater runoff from hard surfaces that make their way into storm sewers and streams. The fees collected from the Stormwater Program will be used to fund construction projects to solve regional water quality, stream flooding and erosion problems, for operation and maintenance activities to minimize the potential for flooding and erosion and for master planning studies to outline a long-term construction and

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maintenance program along regional streams. Twenty-five percent (25.0%) of cash collected from each municipality within the service area will be returned to the respective member community for funding of local stormwater management projects through the Community Cost Share program (CCS).



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It is the Sewer District's practice to revise annually its financial plan for projecting a ten-year period. Stormwater rate recommendations are presented to the Sewer District's Board in five-year increments. As such, the forecast of O&M costs considers projected operational needs for the periods 2026 through 2035. Sewer District staff has carefully reviewed operating costs and identified reasonable escalation factors that considered historical levels of inflation as measured by the consumer price index, potential risk associated with future inflation, and the length of the financial planning period. The length of the financial planning period is particularly important as consideration must be given for the potential inflationary pressures over the next ten years which, based on levels of liquidity in the economy, may present a significant risk.

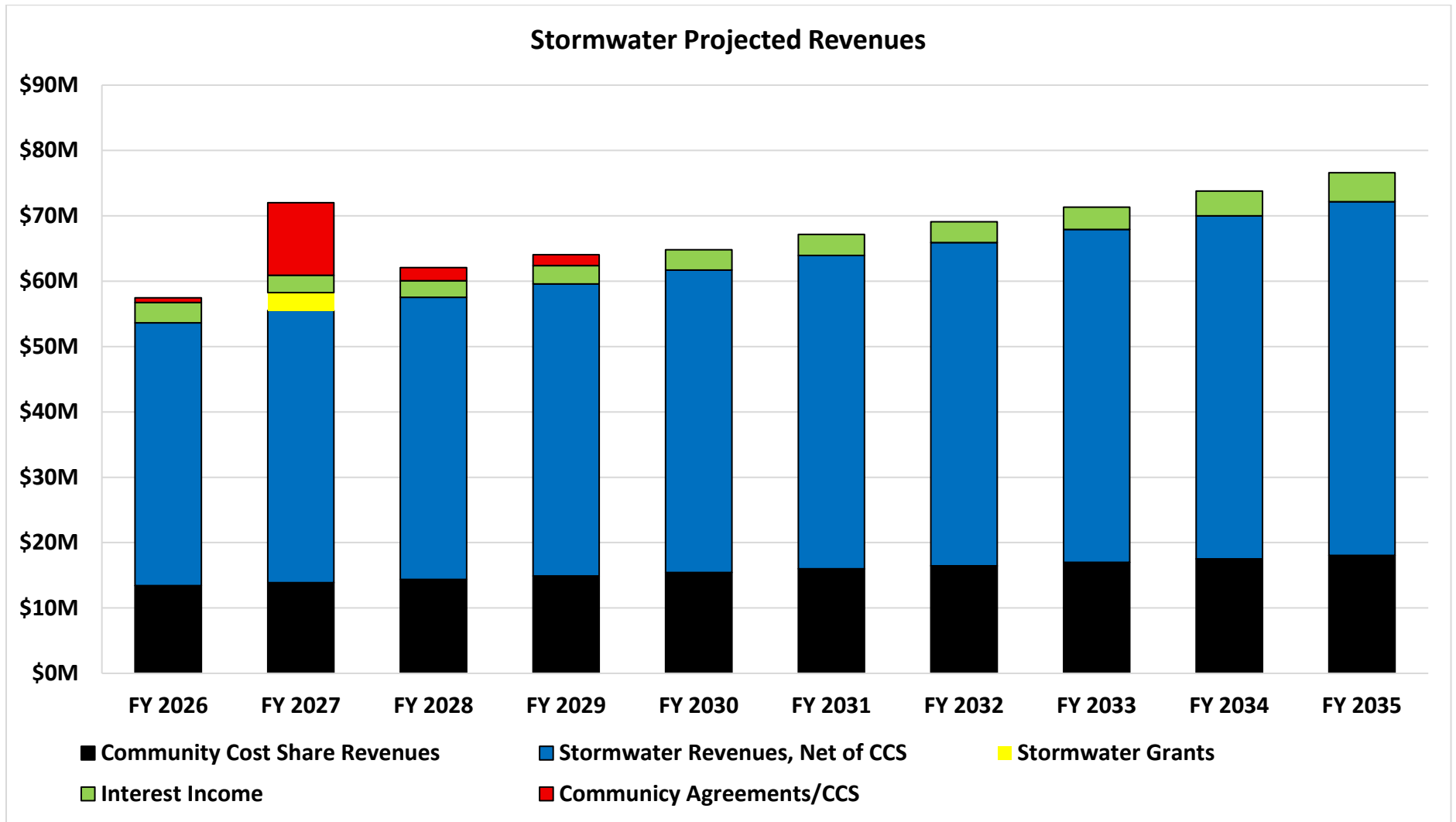
PROJECTED STORMWATER REVENUES

The Sewer District's total stormwater fee revenue for 2026 is projected to be \$53.6 million. In addition, \$3.9 million in projected community reimbursement agreements, community cost share reimbursements and interest income in 2026 resulted in a total revenue projection of \$57.5 million. We are projecting to receive grant funding of \$2.7 million in 2027 from FY 2023 Congressionally Directed Spending for the Abrams Creek Flooding at Sheldon Road project. All the aforementioned funding has been incorporated into this plan. From 2022-2025 the Sewer District received \$12.1 million in stormwater project funding from various grants. The Sewer District will continue to explore options to gain access to grant funding for our capital program and our member communities.

The revenue projection includes the Community Cost Share (CCS) Program, where the Sewer District will allocate twenty-five percent of the Stormwater cash collections to member communities. Member communities can apply for these funds from the Sewer District and use the monies for approved local stormwater-related projects including construction; operations and maintenance of their local stormwater systems; projects that assist communities with EPA requirements; equipment purchases; and projects necessary to mitigate separate sewer overflow problems. The Sewer District will project the annual collection rate at 98% for 2026-2035. To support these required improvements, this 10 Year Long-Term Financial Plan incorporates the Sewer District's Board approval of 4.20% annual rate increases beginning in 2022 to 2026 then an average of 3.3% projected rate increases from 2027-2035.

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10 Year Long-Term Financial Plan 2026-2035



Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2026-2035

- **Stormwater Rate Structure**

Our customers' stormwater bills will be based on an Equivalent Residential Unit (ERU) equal to 3,000 sq. ft. of impervious surface, such as roof and driveway. The approved rate for one ERU is \$6.35 per month in 2026. Residences are placed in one of three categories: Tier 1-(less than 2,000 square feet); Tier 2 (2,000 to 4,000 square feet); and Tier 3 (more than 4,000 square feet). According to the 2026 Stormwater Financial Plan, a Tier 1 house pays \$3.80 per month, a Tier 2 house pays \$6.35 per month, and a Tier 3 house pays \$11.39 per month. A typical non-residential property is billed based on the actual number of ERU of its impervious surface. Rates are approved from 2022-2026 with a 4.2% annual increase and currently we project 3.3% annual increases in rates starting in 2027 through the end of the planning period.

The Educational Economically Disadvantaged Stormwater Fee may be available to all public and private primary, elementary, and secondary schools, school districts, or school systems under the control of a common entity that are recognized in the State of Ohio and can demonstrate that at least twenty-five (25) percent of their current students are eligible to participate in the Free Lunch Program under the Richard B. Russell National School Lunch Act (42 U.S.C. § 1751, et seq.).

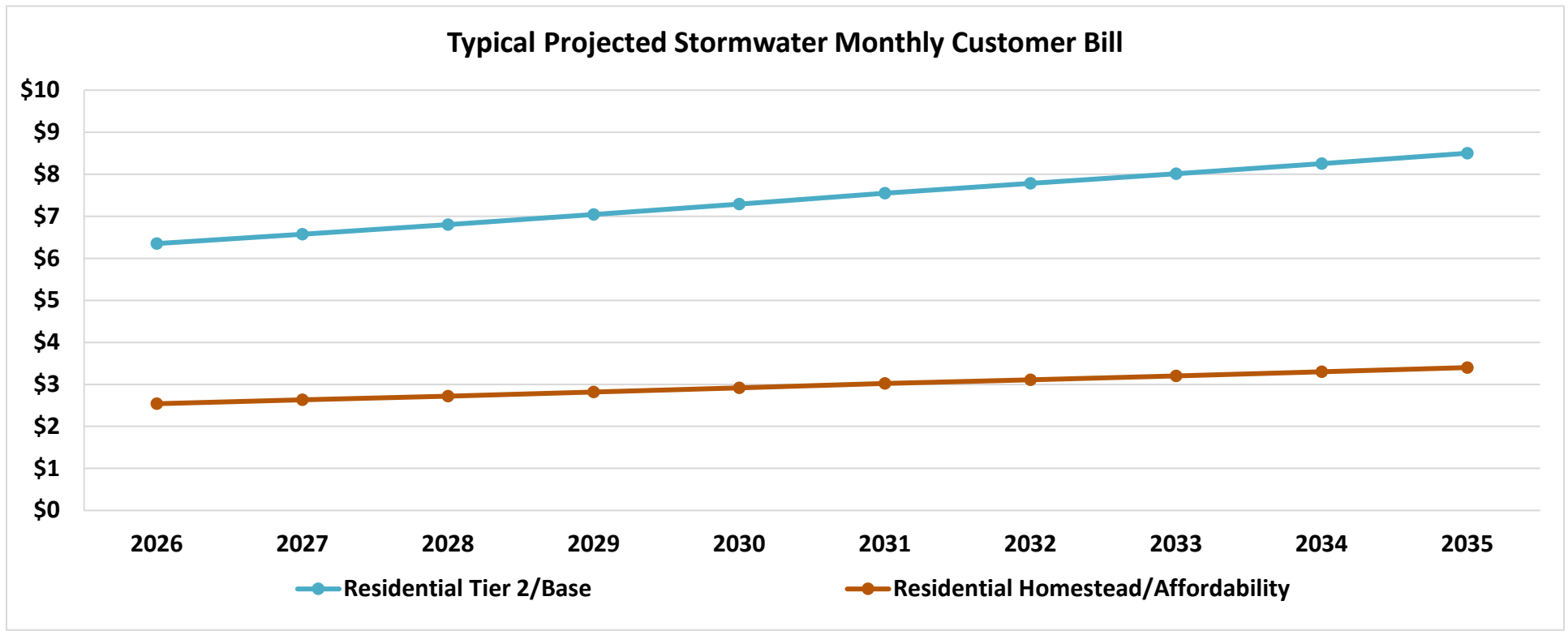
Stormwater Rate Schedule	Approved	Projected								
<u>Rates Per ERU</u>	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Residential Tier 1	\$3.80	\$3.93	\$4.07	\$4.21	\$4.36	\$4.51	\$4.65	\$4.79	\$4.93	\$5.08
Residential Tier 2	\$6.35	\$6.57	\$6.80	\$7.04	\$7.29	\$7.55	\$7.78	\$8.01	\$8.25	\$8.50
Residential Tier 3	\$11.39	\$11.79	\$12.20	\$12.63	\$13.07	\$13.53	\$13.94	\$14.36	\$14.79	\$15.23
Residential Homestead/Rate Reduction Program	\$2.54	\$2.63	\$2.72	\$2.82	\$2.92	\$3.02	\$3.11	\$3.20	\$3.30	\$3.40
Non-residential All	\$6.35	\$6.57	\$6.80	\$7.04	\$7.29	\$7.55	\$7.78	\$8.01	\$8.25	\$8.50
Educational Economically Disadvantaged	\$2.54	\$2.63	\$2.72	\$2.82	\$2.92	\$3.02	\$3.11	\$3.20	\$3.30	\$3.40

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2026-2035

- **Stormwater Rates and Customer Impact**

The impacts of the recommended increases over this period on a typical residential customer are shown below. The data shown reflects the projected bill for a Residential Tier 2 customer (1 ERU) in Sub District 1 and Sub District 2.



Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2026-2035

- **General Stormwater Operating Reserve**

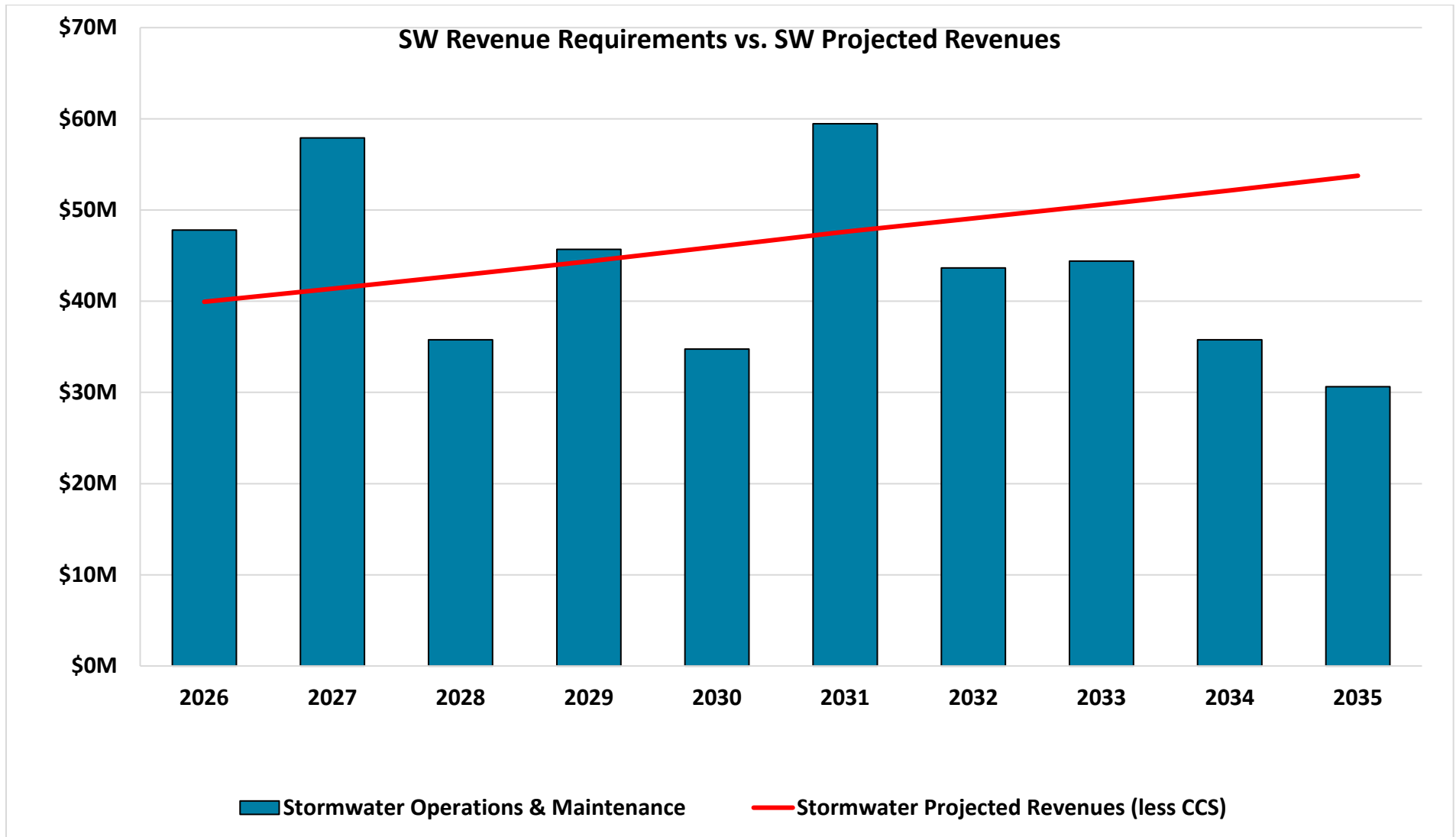
The Stormwater Operating Reserve is a fund of unrestricted assets needed to accommodate the short-term cycles of revenues and expenses. Any surplus realized at the end of the fiscal year will be transferred to the Stormwater Operating Reserve. The minimum target for this fund is 90 days of the annual operating budget. For 2026, the Stormwater Operating Reserve is forecasted to have a balance equal to 90 days of the annual stormwater operating budget and is projected be above and below varying annual with fluctuations in forecasted annual spending. The financial plan assumes transfers to this reserve at a level sufficient to maintain a balance above the minimum target over the forecasted ten-year period with an average projected balance of 90 days of annual operating budget and a balance of \$4.3 million by 2035.

- **Projected Reserve Balance**

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
General Stormwater Operating Reserve	\$5,789,850	\$11,826,694	\$4,732,654	\$4,943,728	\$5,584,617	\$10,551,567	\$7,334,861	\$4,572,228	\$4,185,246	\$4,341,484

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2026-2035



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10 Year Long-Term Financial Plan 2026-2035

Summary of Stormwater Revenue and Revenue Requirements

	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>
Total Operating & Other Revenues (less CCS)	\$43,346	\$44,319	\$45,689	\$47,502	\$49,399	\$51,177	\$52,635	\$54,360	\$56,303	\$58,557
Grant Revenues	0	2,725	0	0	0	0	0	0	0	0
Community Agreements	700	11,089	2,000	1,650	0	0	0	0	0	0
Total Revenues	44,046	58,133	47,689	49,152	49,399	51,177	52,635	54,360	56,303	58,557
Revenue Requirements										
Salaries, Wages and Benefits	4,220	4,408	4,605	4,812	5,027	5,253	5,490	5,737	5,996	6,267
Professional Services	2,804	3,800	3,963	4,134	4,312	4,497	4,690	4,892	5,102	5,322
Contractual Services	2,375	2,926	3,052	3,183	3,320	3,463	3,612	3,767	3,929	4,098
Other Expenses	1,274	1,304	1,336	1,369	1,403	1,438	1,474	1,512	1,551	1,592
Indirect Stormwater Allocation	4,500	4,523	4,545	4,568	4,591	4,614	4,637	4,660	4,683	4,707
Non-Capital Projects	12,704	35,405	6,513	6,819	8,821	28,103	14,623	2,934	718	646
Total Operating Costs	27,876	52,366	24,015	24,885	27,474	47,367	34,526	23,502	21,980	22,631
Grant Expenses	0	2,725	0	0	0	0	0	0	0	0
Capital Costs	19,564	5,515	11,733	20,771	7,248	12,062	9,089	20,872	13,781	7,969
Total Revenue Requirements	\$47,455	\$60,606	\$35,748	\$45,656	\$34,721	\$59,430	\$43,615	\$44,374	\$35,761	\$30,599
Net Annual Balance	(\$3,410)	(\$2,473)	\$11,941	\$3,496	\$14,677	(\$8,253)	\$9,019	\$9,987	\$20,542	\$27,957

Northeast Ohio Regional Sewer District

10 Year Long-Term Financial Plan 2026-2035

CONCLUSION AND SUMMARY

The Sewer District is faced with the challenge of being required to invest approximately \$1.7 billion in its wastewater system over the next ten years. This 10 Year Long-Term Financial Plan incorporates the Sewer District's costs, both capital and O&M, and its revenue sources, and presents a plan that should provide the revenue to cover the expenses and provide adequate reserves to address unforeseen circumstances as they arise, thereby placing the Sewer District on sound financial footing such that it can continue to provide high quality, reliable service to its customers.

The Financial Plan anticipates the cost of providing service will increase over time as a result of inflationary pressures: one driver behind the rates is the Sewer District's responsibility for Combined Sewer Overflows (CSO) within its service area under the Federal Clean Water Act and U.S. Environmental Protection Agency CSO Control Policy. The Sewer District is required to develop a Long-Term Control Plan to reduce or eliminate the number of overflows from its CSO outfalls. The estimated cost of the plan is approximately \$3 billion over 25 years. These costs are in addition to approximately \$815.7 million in non-CSO capital improvements over the ten-year planning period. To fund these mandated projects and sustain the existing system the Sewer District will need to spend \$1.2 billion in cash and borrow over \$468.6 million in loan debt financing in the next ten years. The Sewer District analyzes capital funding options to optimize the use of available cash reserves, low interest loan financing, and other debt management best practices to produce the lowest debt service possible and least impact on rates. Nevertheless, the significant increase in debt will require implementation of rate increases to support the debt service payments and the related debt service coverage requirements. To support these required improvements, this 10 Year Long-Term Financial Plan incorporates the Sewer District's Board approval of 4.20% annual rate increases beginning in 2022 to 2026 then an average of 2.6% projected rate increases from 2027-2035.

The Sewer District's Stormwater Management Program is in its eighth full year of operation in 2026. Design and construction activities continue to ramp up on projects that will address known areas of concern related to water quality, erosion, flooding, and other related issues. In the coming years, the results of master planning will further define the region's stormwater needs. Currently, the Sewer District's Board approved 4.20% annual rate increases from 2022 through 2026. From 2027-2035, rates are projected to increase by 3.3% annually, with established rates supporting projected Operation and Maintenance expenses and capital needs of \$437.9 million.

This financial plan will be evaluated on an annual basis in conjunction with the budget and may require changes.

RATES & REVENUE



**Northeast Ohio
Regional Sewer District**

NORTHEAST OHIO REGIONAL SEWER DISTRICT

SEWER SERVICE RATES, BILLING AND COLLECTION PROCEDURES

The Sewer District's service area includes more than 363 square miles, 344 miles of sewers, and a 489-mile regional stormwater system. The Sewer District encompasses the City of Cleveland and all or portions of 62 suburban communities in Cuyahoga, Lake, Lorain, and Summit Counties. The stormwater service area includes 56 communities. The area contains a residential service population of nearly one million persons and includes a diverse group of service, information, biotechnology, manufacturing, and processing industries. The Sewer District manages stormwater and treats more wastewater than any other wastewater treatment system in the State of Ohio. The Sewer District treats approximately 80 billion gallons of wastewater annually.

The Board of Trustees of the Northeast Ohio Regional Sewer District has exclusive authority and responsibility for establishing and maintaining the sewage service rates imposed for the services and facilities provided by the Sewer District. Rates established for sewage service are not presently subject to review or approval by any State of Ohio or Federal governmental or administrative agency.

The majority of the Sewer District's customers are billed monthly based on metered water consumption. The City of Cleveland's Division of Water serves as the billing and collection agent for those customers, except for those located in the cities of Berea and North Royalton which act as billing and collection agents for the Sewer District in their respective areas. All Sewer District customers' bills are based on metered water consumption and are charged a Fixed Cost Recovery Fee per month.

For 2026, customers who reside within the City of Cleveland, otherwise known as Sub District 1, and customers who reside outside the city limits, otherwise known as Sub District 2, are assessed a rate of \$130.75 per MCF of billed water consumption. All customers are charged a fixed cost recovery fee of \$11.90 per month. In addition, the following cost saving programs benefit eligible Sewer District customers: Homestead, Rate Reduction Program, and Crisis Assistance. The Homestead program offers low-income customers age 65+ or those who are totally disabled a 40% rate reduction. The Rate Reduction Program offers a rate reduction of 40% for customers whose income is at or below 200% of the poverty level. The Crisis Assistance program provides financial assistance to customers experiencing financial hardships.

The Sewer District continues its internal billing process with the Rural Lorain County Water Authority (RLCWA). The RLCWA internal billing process commenced late in 2012 and includes approximately 2,350 wastewater and 320 stormwater only customers. The Sewer District continues to internally bill approximately 70 large commercial customers, as well as approximately 72 well water customers for their usage of the system.

The balance of the Sewer District's customers are billed based on use of the system. Customers with greater than 50,000 cubic feet of annual water consumption may request that their billing for sewage

NORTHEAST OHIO REGIONAL SEWER DISTRICT

SEWER SERVICE RATES, BILLING AND COLLECTION PROCEDURES

service be based upon wastewater discharged into the sewer system. If their request is granted, one or more extra meters are installed and maintained at the customer's expense to determine the quantity of water which enters the system. Currently, only about 185 customers are billed using this alternative method.

Since 1993, the Sewer District has offered a Summer Residential Sprinkling User Charge Program (the "SRSUC") for owners occupied one, two, three and four family residences. Under the SRSUC, summer bills are based upon average winter water consumption, unless actual summer consumption is lower. The program is effective for consumption from May 1 through September 30. There is no fee to participate in the program. Many residential customers have qualified for the program. Our residential customers must request to be placed on the program.

Billing Process

The Sewer District's largest billing agent is the Cleveland Division of Water, which bills individual customers monthly. The City's meter reading department prepares an annual master schedule of meter reads per route. The master schedule comprises 12 monthly read cycles approximately every 30 days. Meter read information is downloaded into the billing application from which bills are produced. All charges are due within 20 days of the date bills are created. The other Sewer District billing agents follow a similar process.

Clear Reads is Cleveland Water Department's (CWD) automated meter reading (AMR) technology in homes and businesses throughout the service area. AMR is the technology of remote collection of consumption and other data by the central office location for billing, troubleshooting, and further analysis. CWD continues to enhance their automation processes to better manage customers' accounts and overall improved efficiency.

Collection of Delinquent Accounts

Under Cleveland's collection process, once a customer's account reaches a designated past due balance, a letter is mailed to the customer. The letter states that the account must be paid by a system designated date, or the customer will be subject to further collection efforts, including possible termination of water service. Customers that fail to enter a payment arrangement or pay the account in full are then issued a door hanger at their premises. On both the letter and door hanger, customers are informed that they have the right to contest their bills by appearing before a water review board. If the bill is not contested, or is contested and found to be proper, normal collection activity is pursued. If the account is still not paid or a payment arrangement is not arranged, water service is terminated. Service

NORTHEAST OHIO REGIONAL SEWER DISTRICT

SEWER SERVICE RATES, BILLING AND COLLECTION PROCEDURES

can be restored by full payment. In some cases, an arrangement can be made to restore service with less than full payment.

Rate Setting Process

In 2021, the Sewer District along with the Stantec Consulting firm conducted a five-year rate study (2022-2026). The Sewer District utilizes a systematic approach for rate setting designed around a five-step process tailored specifically to its goals and objectives. The first step in the rate setting process is the identification of pricing objectives. The Sewer District's pricing objectives include revenue sufficiency, affordability to disadvantaged customers, rate stability and cost of service-based allocations.

The next step in the rate setting process is the identification of revenue requirements. Revenue requirements include all operations and maintenance, capital financing, debt service and reserve funding costs incurred by the Sewer District to operate the wastewater and stormwater utility. Once the revenue requirements have been identified, the next step is to allocate costs in a manner consistent with industry standards and practices, including the principles described in the Water Environment Federation's (WEF) Manual of Practice #27-Financing and Charges for Wastewater Systems.

Once pricing objectives are prioritized and after data related to cost and usage characteristics is reviewed, the Sewer District develops conceptual rate designs that address their pricing objectives.

The final step in the rate setting process is to compare the results of each alternative rate structure relative to the pricing objective identified in the first step. The resulting rates and customer impacts for each alternative are compared to each of the pricing objectives to determine the effectiveness of each rate structure. This step assists in identifying the rate structure that best addresses the pricing objectives and policies of the utility. Once the rates are established, they are presented to the Board of Trustees to evaluate and adopt a five-year rate schedule. The Rate schedule for 2022-2026 was adopted by the Board July 15, 2021.

2026 PROJECTED SEWER REVENUE

For 2026 the Sewer District's total sewer operating revenue is projected to be \$445.5 million, of which 99.2% is composed of user fees. The other 0.8% is made up of other income and non-operating grant revenue. The City of Cleveland Division of Water bills for approximately 90.0% of the user fees while the suburbs of Berea, North Royalton and our customers billed directly by the Sewer District make up the other 10%. The revenue generated is based upon consumption, the number of customer accounts, and rate increases in effect for 2026.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

SEWER SERVICE RATES, BILLING AND COLLECTION PROCEDURES

As part of the Sewer District's Rate Study, a demand analysis was performed to forecast the usage based on patterns of growth/decline. In this study, the Sewer District used recent trends in demands, population, change in households, employment projects, impact on conservations and price elasticity. The result of the analysis showed that demand forecasts indicate a continued decline in billable flows of about 2.0%.

The rate of decline in flows the Sewer District has experienced since 2016 is at a lower level than historical trends and will be above household decline of approximately 0.1% per year. The decline in households is consistent with the decline in customer accounts. Therefore, for budgetary purposes, the Sewer District estimated a 1.5% decrease in consumption for City of Cleveland in 2026 and a 2% decrease in consumption for the suburbs. In addition to the consumption, the Sewer District annually projected a 4.0% uncollectable rate using 2025 trend analysis and using the average of 4.2% rate increase.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

SEWER SERVICE RATES, BILLING AND COLLECTION PROCEDURES

The following charts and graphs illustrate the principal source of sewer service fee revenue, historical summaries, billed consumption, and other demographic information.

The Sewer District's Total Operating Revenue by Source indicates:

- 99.2 % of our 2026 Total Operating Revenue is composed of Sewer Service Fees.

The Sewer District's Historical Summary of Sewer Service Fee Revenue indicates:

- The Sewer District has increased wastewater rates by an average of 7.5% since 2011. However, due to the economy and reduction in demand, revenue has increased an average of 7.7% per year since 2011.

The Sewer District's Annual Metered Billing Quantities indicates:

- The Sewer District charges sewer service fees based upon water consumption.
- Varied fluctuations due to the economic cycles of the majority of the Sewer District's service area and improved efficiency of water fixtures.

The Sewer District's Billed Consumption since 1993 indicates:

- The Sewer District has experienced an average decrease in consumption of about 2.0% since 1993.

The Sewer District's Average Monthly Residential Bill indicates:

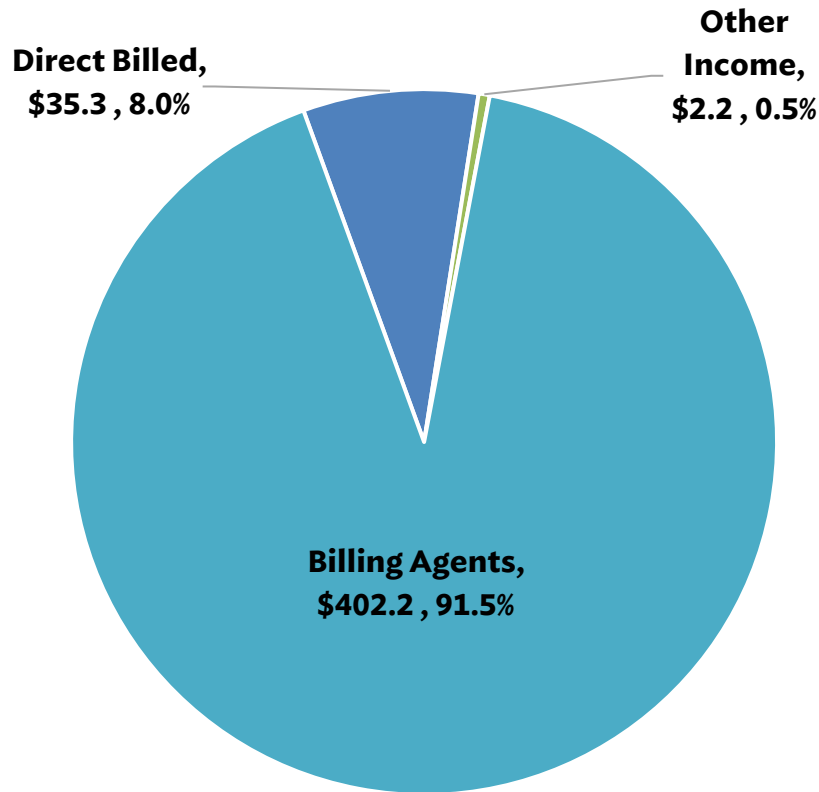
- An average monthly residential bill is 0.5 MCF.
- An average increase of 4.2% for Sub District 1 and Sub District 2 on 2026 monthly bills.

The Sewer District's Principal Employers in the Cuyahoga County area indicates:

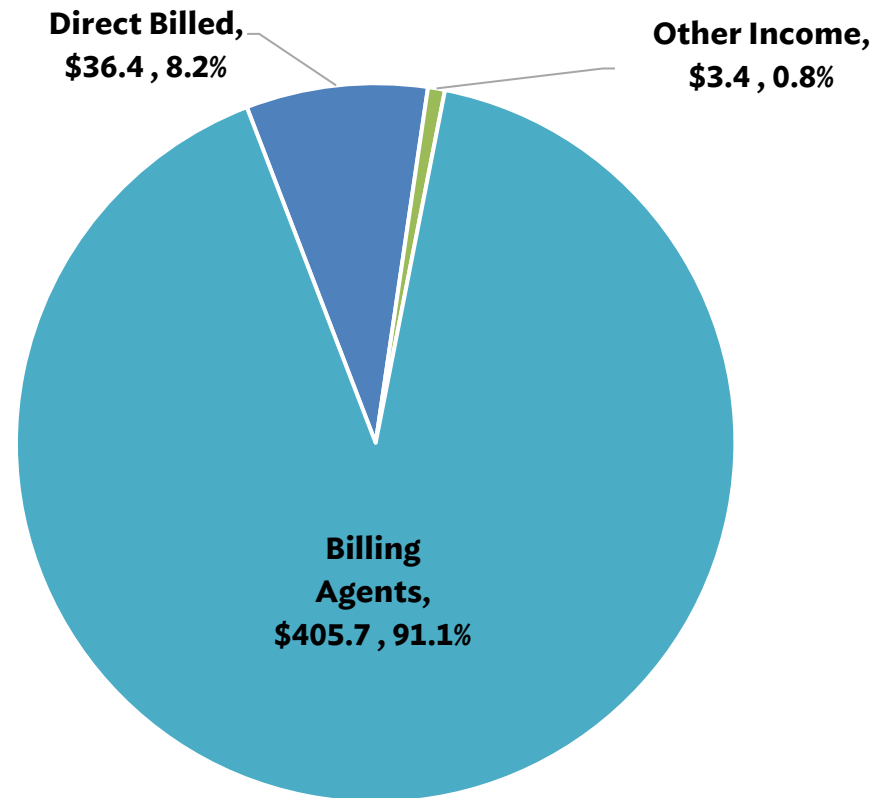
- An overall decrease of approximately 5.4% in the number of total Cuyahoga County employment over a 10-year comparison period from 720,438 in 2016 to 681,543 in 2025.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Total Sewer Service Operating Revenue by Source



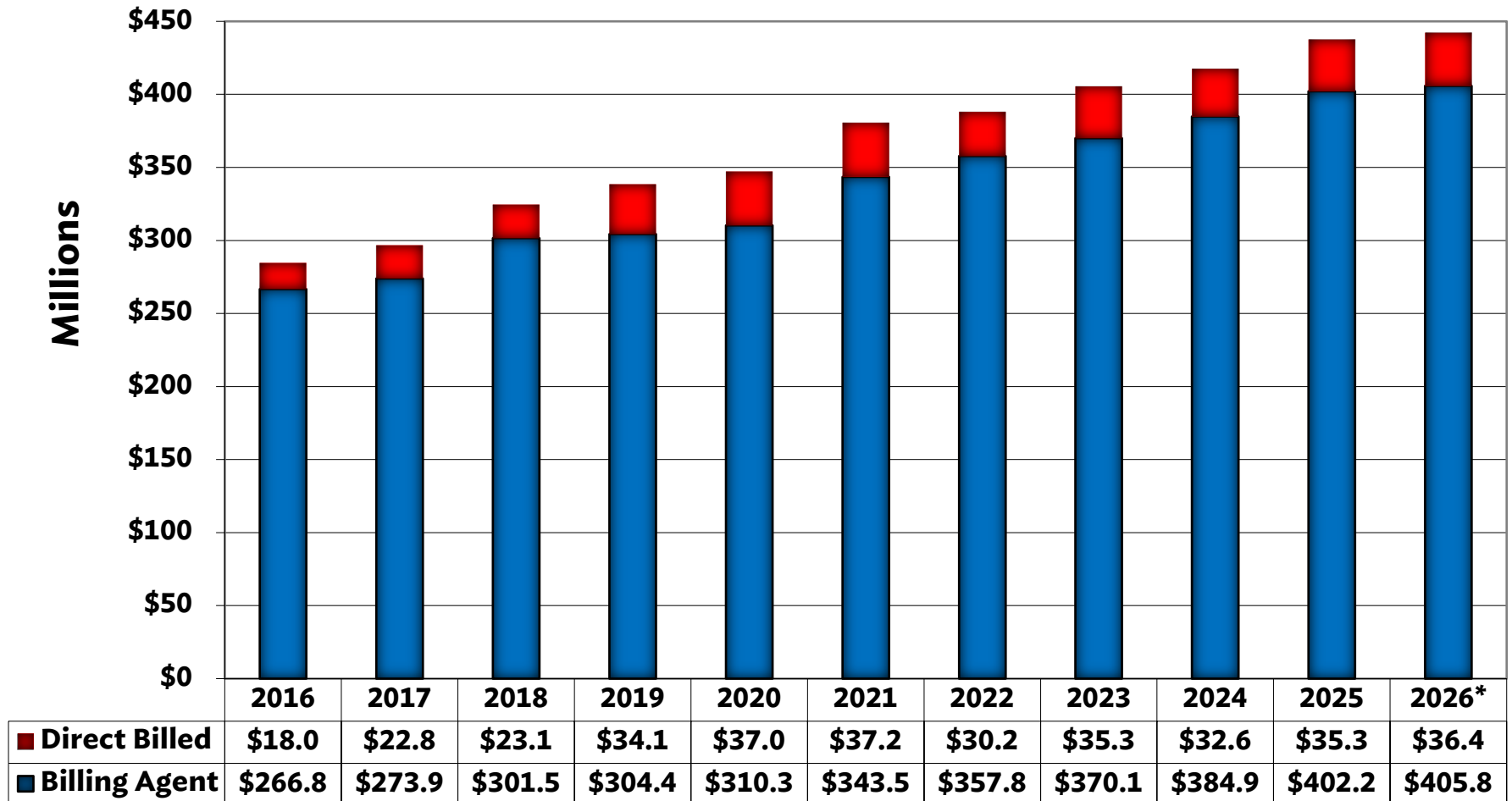
**2025 Sewer Revenue
Preliminary Actual
\$439.7 Million**



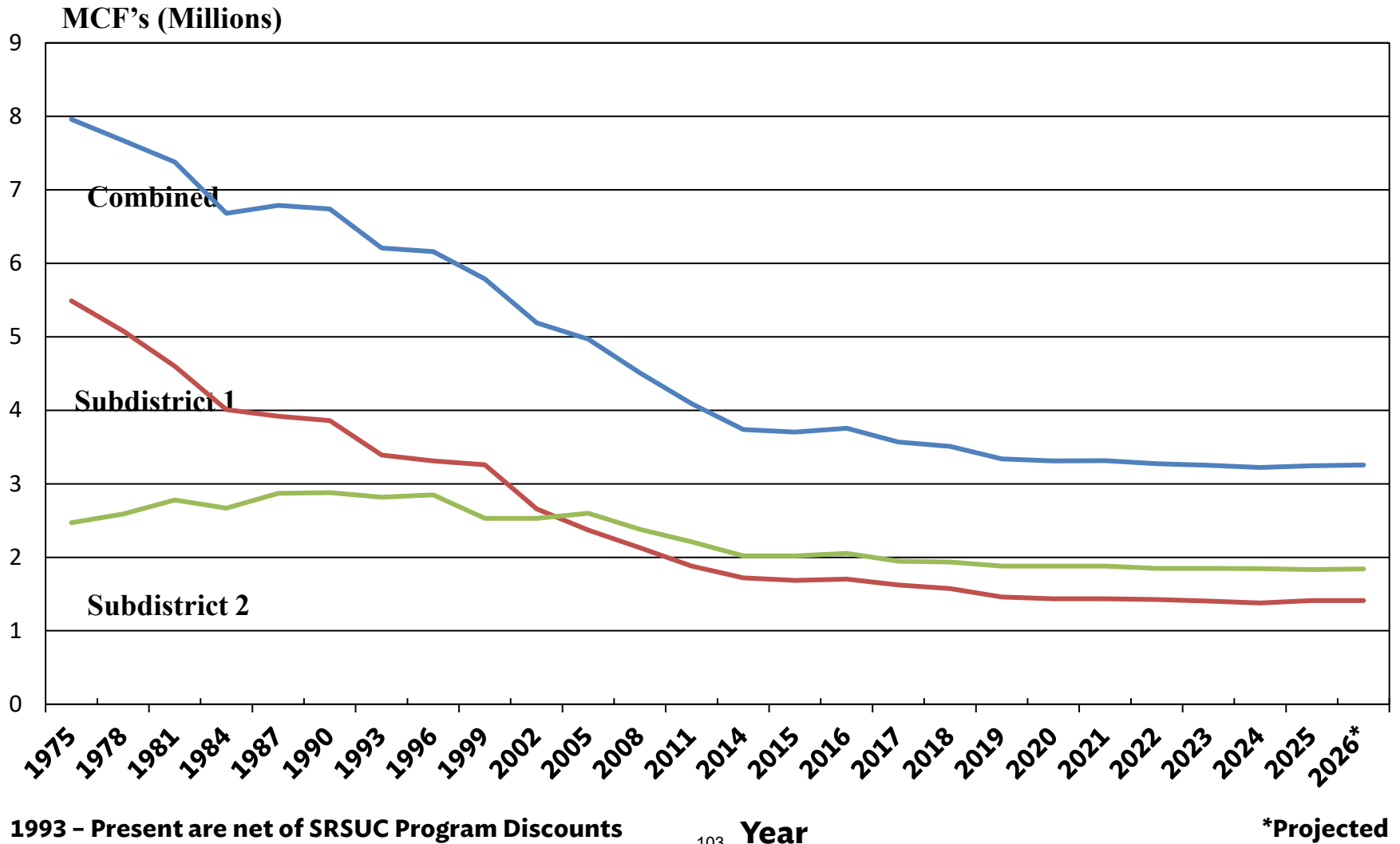
**2026 Sewer Revenue
Budget
\$445.5 Million**

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Historical Summary of Sewer Service Fee Revenue



NORTHEAST OHIO REGIONAL SEWER DISTRICT Billed Consumption

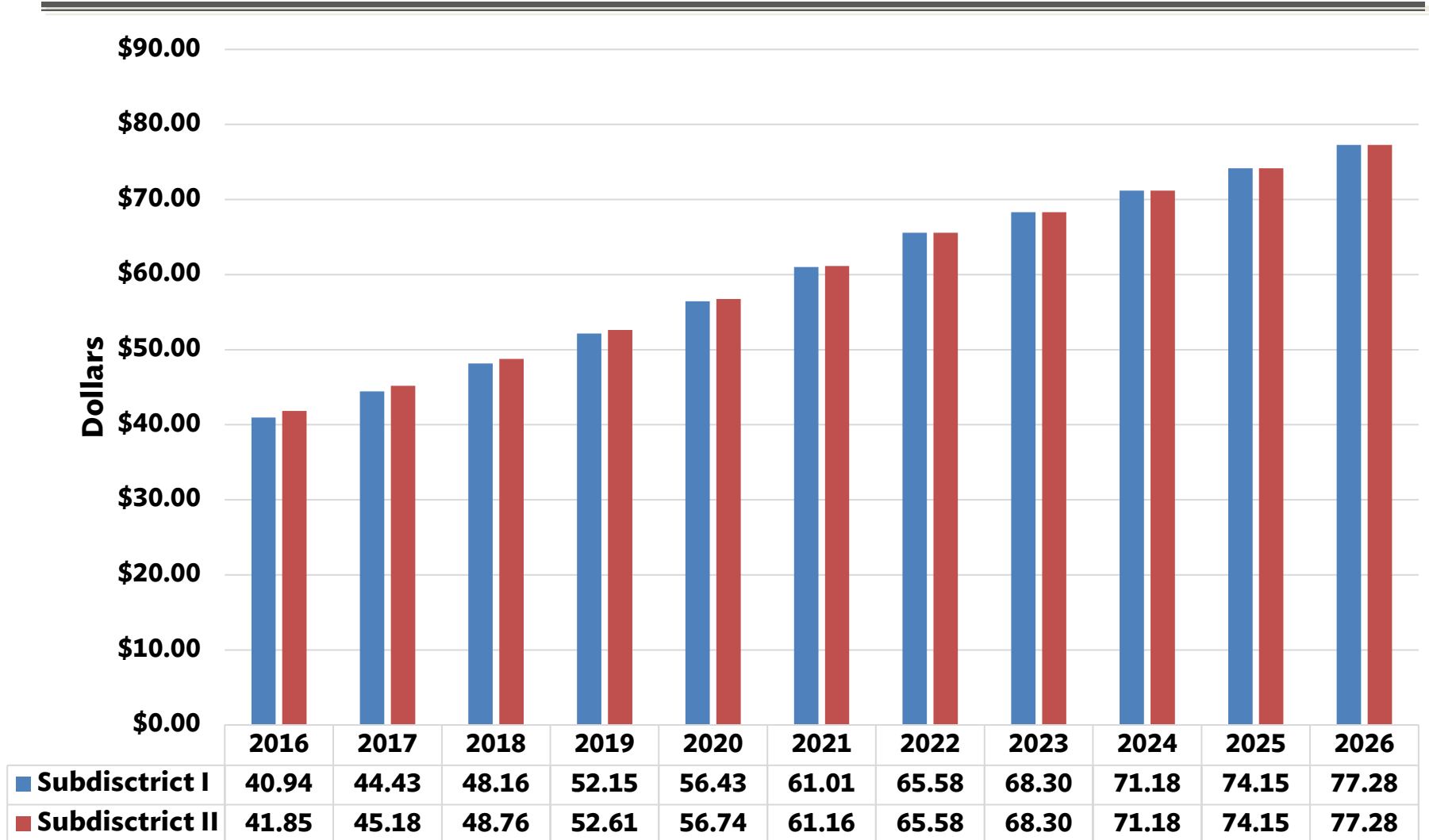


NORTHEAST OHIO REGIONAL SEWER DISTRICT
ANNUAL METERED BILLING QUANTITIES
2020-2026
(IN THOUSANDS OF CUBIC FEET)

	2020	2021	2022	2023	2024	2025	Projected 2026
<u>Subdistrict 1</u>							
City of Cleveland	1,387,748	1,379,569	1,366,259	1,340,815	1,318,187	1,340,658	1,340,433
Direct Billed	71,295	54,658	59,679	63,596	60,062	71,438	71,426
Total Subdistrict 1	1,459,042	1,434,227	1,425,938	1,404,411	1,378,249	1,412,096	1,411,859
<u>Subdistrict 2</u>							
City of Cleveland	1,641,212	1,645,807	1,612,738	1,604,851	1,606,361	1,597,746	1,606,943
Berea	56,900	54,720	52,832	52,496	51,736	46,894	47,164
North Royalton	11,931	11,541	11,010	11,066	11,026	10,961	11,024
Direct Billed	160,116	160,618	162,722	169,534	164,540	166,410	167,368
Subtotal Subdistrict 2	1,870,160	1,872,686	1,839,301	1,837,946	1,833,663	1,822,011	1,832,499
Master Meters	9,420	8,804	9,412	10,427	10,500	10,795	10,922
Total Subdistrict 2	1,879,580	1,881,490	1,848,713	1,848,373	1,844,163	1,832,806	1,843,421
Total Service Area	3,338,622	3,315,716	3,274,651	3,252,785	3,222,412	3,244,902	3,255,280

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Average Monthly Sewer Service Bill – Residential Customers 2016-2026 (0.5 MCF)



NORTHEAST OHIO REGIONAL SEWER DISTRICT

STORMWATER RATES, BILLING AND COLLECTION PROCEDURES

2026 PROJECTED STORMWATER REVENUE

The Sewer District's stormwater service fee revenue for 2026 is projected to be \$53.6 million. The projection includes the Community Cost Share Program, where the Sewer District will allocate twenty-five percent of the Stormwater cash collections to member communities. Member communities can apply for these funds from the Sewer District and use the monies for approved local stormwater-related projects including construction; operations and maintenance of their local stormwater systems; projects that assist communities with EPA requirements; equipment purchases; and projects necessary to mitigate separate storm sewer overflow problems.

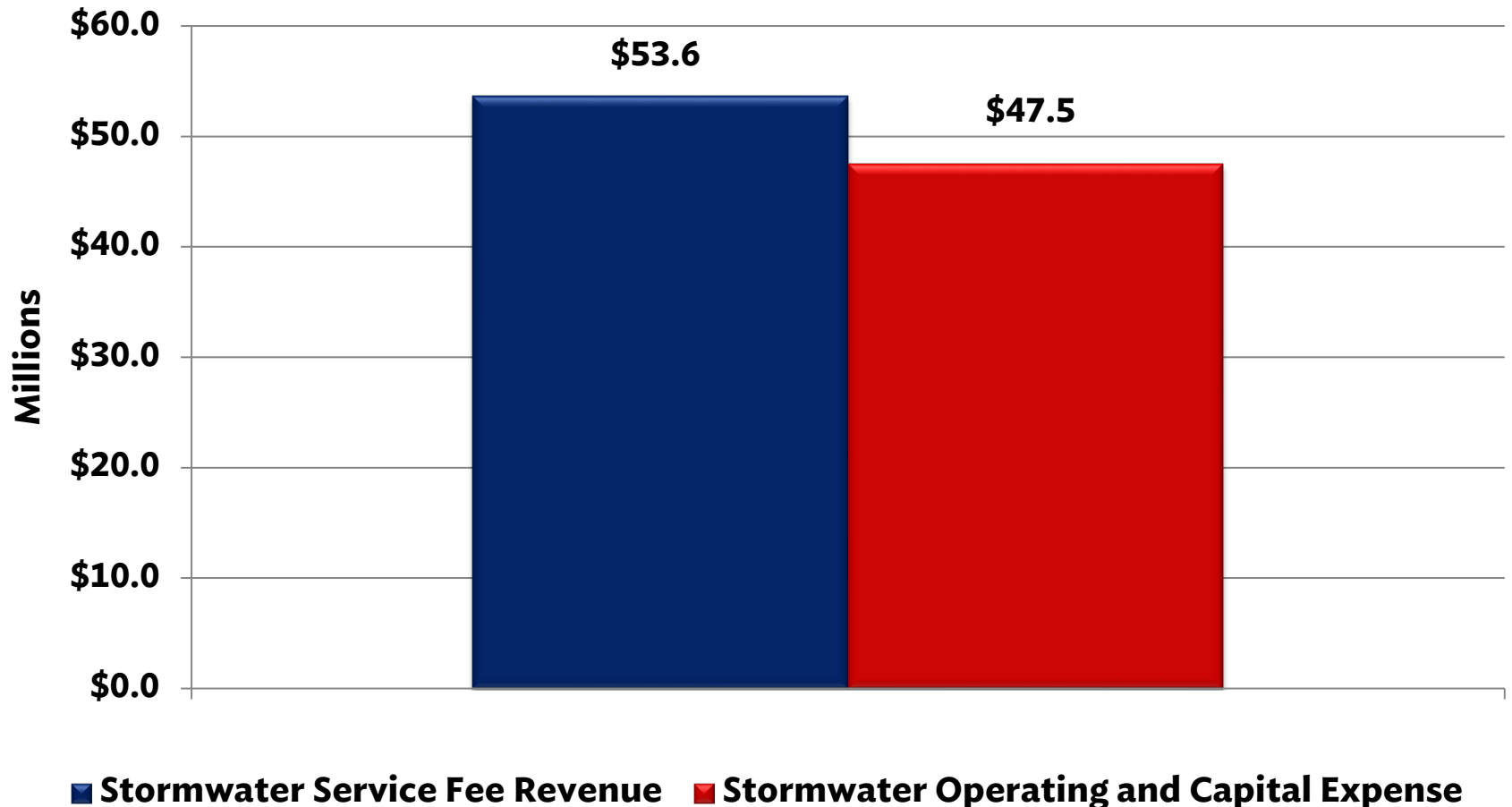
Our customers' stormwater bill will be based on an Equivalent Residential Unit (ERU) equal to 3,000 sq. ft. of impervious surface, such as roof and driveway. During 2021, a Stormwater Rate study was completed and resulted in a annual stormwater rate increase of 4.2% annual from 2022-2026. The 2026 approved rate for one ERU is \$6.35 per month. Residences are placed in one of three categories: Tier 1 (less than 2,000 square feet); Tier 2 (2,000 to 4,000 square feet); and Tier 3 (more than 4,000 square feet). According to the 2022-2026 Stormwater Financial Plan, in 2026, a Tier 1 house pays \$3.80 per month, a Tier 2 house pays \$6.35 per month, and a Tier 3 house pays \$11.39 per month. In 2026, residential customers that qualify for the Sewer District's Homestead or Rate Reduction Program are charged a reduced monthly Stormwater fee of \$2.54 per month regardless of tier. A typical non-residential property is billed based on the actual number of ERU of its impervious surface.

Customers can receive reductions in fees if they take measures to reduce the stormwater volume or minimize the pollutants flowing from their properties. These can include on-site practices that keep stormwater at its source, including: Rain Gardens- landscaped areas built in a depression that capture and filter stormwater runoff from a roof or other surface; On-Site Stormwater Storage-including rain barrels, cisterns, rain bladders, or other devices approved by the Sewer District; Vegetated Filter Strips-strips of dense turf, meadow grasses, trees, or other vegetation with a minimum slope that can treat the water quality of runoff from paved surfaces. Credit can also be obtained if an applicant removes and replaces 500 sq. ft. or more of paved surface with a vegetated surface.

Also included in our Regional Stormwater Management Program is a Stormwater Education Credit available to area school districts and independent schools. The program is designed to promote the importance of healthy drainage systems. The curricula provided will adhere to Ohio State Standards and be available for grades 3, 5, 7, and 10. These programs will offer an in-depth understanding of the environmental sciences and how they affect regional waterways.

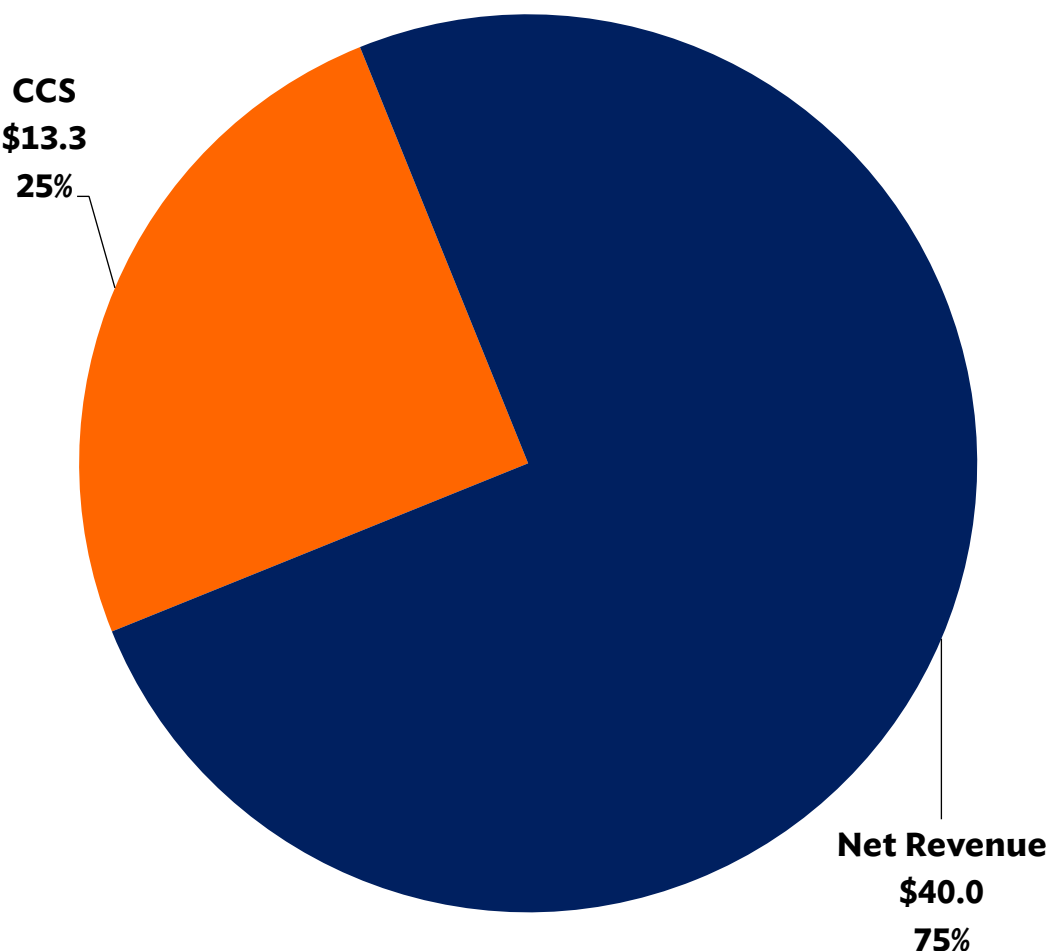
NORTHEAST OHIO REGIONAL SEWER DISTRICT

2026 Stormwater Budgeted Revenue & Expense

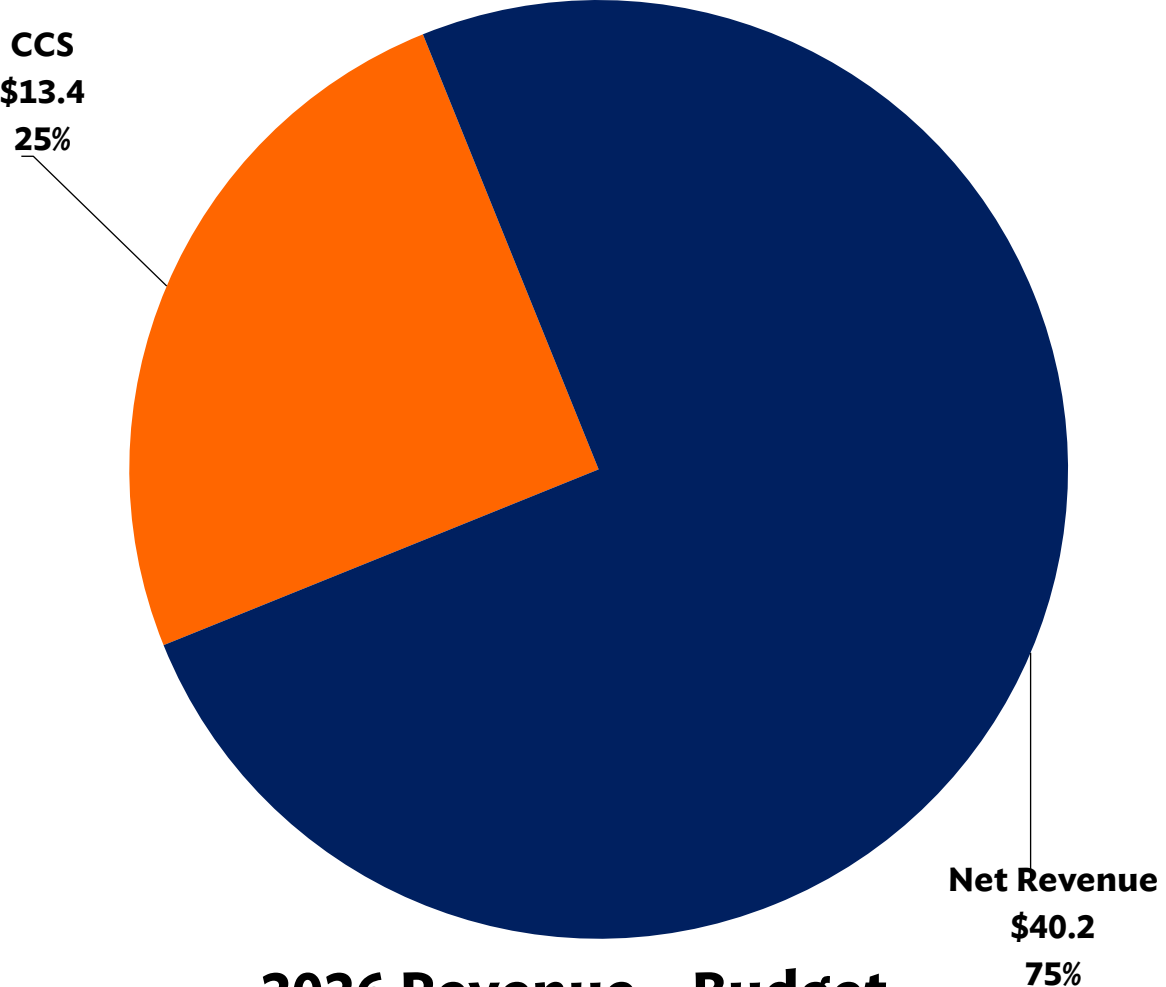


NORTHEAST OHIO REGIONAL SEWER DISTRICT

Total Stormwater Operating Revenue by Source



2025 Revenue – Unaudited Actual
\$53.3 Million



2026 Revenue – Budget
\$53.6 Million

ACCOUNTING & BUDGET PROCESS



**Northeast Ohio
Regional Sewer District**

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2026 BUDGET INTRODUCTION

Basis of Accounting

The Sewer District is an independent political subdivision of and organized under the laws of the State of Ohio, specifically Chapter 6119 of the Ohio Revised Code. The Sewer District applies the accounting principles of the Governmental Accounting Standards Board (GASB) which is the accepted standard-setting body for governmental accounting and financial reporting principles. The Sewer District also applies the Financial Accounting Standards Board (FASB) Statements and Interpretations issued after November 30, 1989, provided they do not conflict with or contradict GASB pronouncements. On September 30, 2009, the Sewer District adopted authoritative guidance issued by the FASB which established the FASB Accounting Standards Codifications (ASC) as the single source of authoritative accounting principles generally accepted in the United States of America. The Sewer District prepares its financial statements and budgets using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded on an accrual basis when the exchange takes place. Expenses are recognized at the time they are incurred. All transactions are accounted for and budgeted in a single proprietary Enterprise Fund. Enterprise Fund reporting focuses on the determination of operating income, changes in net assets, financial position, and cash flows. The proprietary fund category is used for governmental entities with ongoing activities that operate like the private sector. Enterprise Funds are used for operations that provide a service to citizens, financed primarily by a user charge and where the periodic measurement of net income is deemed appropriate for capital maintenance, public policy, management control, accountability, and other purposes. The primary source of revenue for the Sewer District is user fees charged to residential, commercial, and industrial customers that send wastewater flow to the Sewer District's Wastewater Treatment Plants through its collection system.

Annual Budget Process

The Sewer District's annual budget is prepared using the concepts of a modified zero-based budgeting process. Although specific program targets are not set, each budget center must budget and justify every requested appropriation in each expense account. There are no encumbrances or carry-overs from the previous year's unspent funds. Most of the balance of revenues that exceeds the Sewer District's total expenses are transferred to the Capital Projects Account. These funds provide internally generated funds to be used for the Capital Improvement Program. Also, by transferring the balance of the revenues over the expenses to the Capital Projects Account, the Sewer District can limit the necessity to finance all Capital Projects and control its level of debt.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2026 BUDGET INTRODUCTION - continued

Annual Budget Process-continued

The Sewer District's revenue budget is prepared on an accrual basis which means that budgeted revenue estimates reflect revenue from completed transactions, not cash collections. Estimates for services provided between the ends of various cycles and the end of the year are recorded as unbilled revenue. Operating expenses are budgeted to reflect when the Sewer District incurs a liability for the goods or services it procures and not when it pays the invoice. The annual Capital Improvement Plan budget outlines a five-year construction plan depicting estimated cost by project and associated equipment. The Sewer District does not budget for any increase in fair value of investments or gains and losses on equipment disposal. The Sewer District must adopt a budget that is within the parameters of the 2022-2026 adopted rate study and ensures compliance with the covenants under the Trust Agreement for the Wastewater Improvement Revenue Bonds Series 2016, 2017, 2019, 2020, 2021 and 2024. Particularly, the Debt Service Coverage covenant requires the Sewer District to charge rates and restrict operating expenses in such a way that Net Revenues Available for Debt Service shall be not less than the greater of 115% of Debt Service on all Bonds then Outstanding payable during the fiscal year or 100% of the sum of such Debt Service and all required deposits in the Debt Service Reserve Account and all amounts payable from the Subordinated Debt Service Account during the fiscal year. For the Sewer District to comply with this covenant the budget needs to exceed a Balanced Budget, a budget in which total revenues are equal to total expenditures, by a level that will generate Net Revenues that comply per the Wastewater Improvement Revenue Bonds Series 2016, 2017, 2019, 2020, 2021 and 2024 Trust Agreements.

Budgetary Control

General provisions regulating the Sewer District's budget and appropriation procedures are set forth in the Ohio Revised Code. The Chief Executive Officer is required to submit the Sewer District's operating and capital budgets to the Board of Trustees, and they are required to adopt such budgets by July 15 of the prior year. Until the final budgets are adopted, the Board of Trustees must approve all the amendments to the budget. The Sewer District's budget process has been modified for the 2020 budget. Budget reports will be compiled at the directors' level. Funds are allocated to the individual departments based upon the percentage allocation of the rate study to total Sewer District budget. Each department will be required to budget within their allocated amount. Staffing plans have been developed for all departments except for Operations, Engineering, and IT. The staffing plans are used during the budget process to justify any new positions requested. The preliminary requests are evaluated and revised as necessary by the Budget Committee, consisting of the Chief Executive Officer, Chief Operating Officer, Chief Financial Officer, and Director of Human Resources. The revised version is then presented to the Finance Committee of the Board of Trustees for their review.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2026 BUDGET INTRODUCTION - continued

Budgetary Control-continued

Any adjustments requested by the Finance Committee panel are then incorporated into the budgets and submitted to the Board for their adoption. The revised adopted budgets reflect the amendments made to the 2026 budgets presented to the Board on June 5, 2025, on resolution no. 127-25. This process will be completed by March 31 of the current budget year.

Budget Transfers

Budget Transfers are generated quarterly by the budget center managers to eliminate any negative budget balance in any line-item account. A budget adjustment form is completed at the budget center level and sent to Finance for review and subsequent approval by the Chief Financial Officer. Any transfers involving Salary & Wages or Personnel Benefits accounts must also be approved by the Chief Executive Officer.

Any budget transfers that have been approved by the Chief Financial Officer and/or the Chief Executive Officer over \$100,000 are compiled and summarized by Finance. The budget transfers over \$100,000 are reported to the Board of Trustees Finance Committee for their review on an annual basis.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2026 BUDGET PROCESS

The 2026 Operating Budget was prepared using the accrual basis of accounting. Budgeted revenues and expenses reflect transactions that will be recorded when an activity takes place. For example, revenues are not projected cash collections but projected net billings for 2026 plus the change in unbilled revenues between the beginning and end of 2026. Unbilled revenue is for estimated services provided to District customers but not yet billed because their billing cycles have not ended.

For expenses, the costs of services and non-inventoriable operating goods and supplies are recorded when performed or received. This may precede the date of the invoice by the vendor and will precede by weeks or months the actual cash payment. Inventoriable items are not charged to expense when received but recorded as an asset; the budget centers are charged for inventory items when they draw them from the storeroom. The single biggest dollar item in the budget is estimated depreciation expense. This is an allocation to expense over time of the cost of fixed assets on a basis that roughly approximates the rate of wear and tear. Depreciation is presented separately and not allocated to the budget centers.

I. Operating Budget Procedures

- A. Per the Ohio Revised Code (O.R.C.), the District adopts an operating budget by the fifteenth of July each year for the next fiscal year. The process begins in May of the year prior to the budget year. A compilation of a proposed budget is presented to the Board of Trustees for adoption in time to comply with the Ohio Revised Code. This budget is prepared by the Finance staff and is typically a product of applying reasonable percentage increases to the prior years revised adopted budget figures. This initial Adopted Budget is prepared specifically to meet the regulatory requirements of the O. R. C.
- B. The budget process continues, beginning in October of the current year with the development of the instruction package that is sent to all District Budget Center Heads. These instructions are prepared by members of the Finance Department and reviewed and approved by the Chief Financial Officer.
- C. Contents of the Instruction Package include:
 - 1. Table of Contents
 - 2. Budget year memo from the Chief Financial Officer
 - 3. Budget Preparation Instructions
 - 4. Timetable for important dates relating to deadlines for the steps in the budget process
 - 5. Summary of the Budget Request Data that is to be returned to the Finance Department
 - 6. Organizational Coding Structure-2026 Budget Centers
 - 7. Chart and Definitions of 2026 Operating Expense Accounts

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2026 BUDGET PROCESS

8. Chart and Definitions of 2026 Capital Accounts
9. 2026 Description of Services Provided Document
10. 2026 Budget Center Organizational Chart
11. PBCS – Manage Positions and Employees
12. Review Positions
13. Add New Positions and Vacancies
14. Push Data to Line Item
15. Manage Line Item Expenses
16. Plan Expenses
17. Review Expenses
18. Manage All Programs
19. Capital Budget Worksheet
20. Prior Years Adopted Description of Services Provided
21. Budget Performance Report with Y-T-D actuals and variances

D. Budget Center Head Responsibilities:

1. The Employee Budget Detail Report – Budget Center Heads will enter new positions and vacancies into PBCS to be reviewed by Finance. New positions and vacancies must comply with the proposed staffing plans to justify any new positions request.
2. The Estimate of Personnel Requirements – Add New Positions and Vacancies in PBCS depicts various personnel information relating to each budget center’s Table of Organization. The Budget Center Head is required to complete the New Position and Vacancy task on PBCS.
3. If a Budget Center Head has been approved for any new positions or increases in staffing based on their Staffing Plan for current positions within the budget year, he/she must submit a Proposed Increase in Personnel. Add New Positions and Vacancies is used to justify the new position(s) and identify a salary for the new position and the number of months the position is expected to be filled in the budget year. New Positions and New Vacancies will be reviewed and approved by Finance in PBCS.
4. All operating expenses will be compiled at the department level. Funds are allocated to the individual departments based upon a percentage allocation of previous budgets to the total District budget. Each department is required to budget within their allocated amount. These requests from a budget center must be documented in PBCS. The amount for each expense line item must be recorded in PBCS.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2026 BUDGET PROCESS

5. Each budget center head must also complete a five-year Capital Budget Improvement plan in PBCS for expenditures that qualify as capital items per the “Fixed Asset Policy.” All requested capital expenditures are aggregated into the Capital Improvement Plan.

E. Preliminary Budget Request Package

The Budget Center Head must send a Preliminary Budget Request Package to the Budget Analyst by the due date indicated in the Timetable included in the budget instruction package. The contents of the Preliminary Budget Request Package are as follows:

1. Contents of the package include:
 - a. Description of Services Provided
 - b. Estimate of Personnel Requirements - PBCS
 - c. Proposed Increase in Personnel – PBCS
 - d. Expense Budget Detail Justification Report - PBCS
 - e. Expense Budget Detail Report Worksheet - PBCS
 - f. Five-year Capital Budget Worksheet - PBCS
2. Budget Center Heads will log into PBCS and enter each budget center’s total personnel request which will automatically generate a salary for each position. The Budget Analyst enters each budget center’s longevity pay, sick buy-out, and prior year’s total actual salary expense. The Budget Analyst also reviews the Proposed Increase in Personnel. Any necessary adjustments to the Expense Budget Detail Report Worksheet, Expense Budget Detail Justification Report or Capital Budget Worksheet are made by the Budget Analyst.
3. Distribution of the Preliminary Budget Request
 - a. The Preliminary Budget Request is compiled by the Finance Department. The booklets are specifically organized to categorize the areas of discussion.
 - b. The Budget Committee consists of the Chief Executive Officer, Chief Financial Officer, Chief Operating Officer, Chief Administrative Officer, and Chief Legal Officer. The Preliminary Budget Requests are presented by Finance to the committee members.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2026 BUDGET PROCESS

4. Review of the Preliminary Budget Request
 - a. The budget committee reviews all budget centers request, and a meeting is scheduled with each budget center heads during the month of January. The budget center head is required to discuss the budget request with the Budget Committee and the Budget Analyst on a line-item basis.
 - b. Changes made during the Budget Committee Review of the Budget Request are recorded and used to prepare a Budget Committee Review version of the budget. All changes made during the Budget Committee Review will be incorporated in the revised budget by members of the Finance staff. A revised Budget Committee Review Budget Request document is compiled to create the second iteration of the annual budget – The Finance Committee Review Budget.

F. Finance Committee Review Budget Request

1. Contents of the Finance Committee Review Budget include:
 - a. Finance Committee Review Budget Summary Section
 - 1) Budget Memo from the Chief Financial Officer to the Chief Executive Officer
 - 2) Appropriation Resolution prepared by the Chief Financial Officer
 - 3) Various schedules and reports as dictated by the Chief Financial Officer and prepared by the Finance staff
 - 4) Cash Reserve Summary
 - 5) Summary Budget for each Budget Center
 - 6) Charts & Graphs of pertinent financial information
 - b. Finance Committee Review Detail Section
 - 1) Wastewater Operating Expense and Revenue Report
 - 2) Wastewater Director level operating performance report
 - 3) Stormwater Operating Expense Revenue Report
 - 4) Stormwater Director level operating performance report
 - 5) District's Five-Year Capital Improvement Plan
 - 6) Public Purpose Policy
 - 7) 10 Year long Term Financial Plan Update
 - 8) Budget Transfers

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2026 BUDGET PROCESS

2. Distribution of the Finance Committee Review Budget
 - a. The Finance staff compiles the Finance Committee Review Budget Summary section and the Finance Committee Review Budget Detail section.
 - b. Finance Committee Review Budget files are distributed to the Board of Trustees, Senior Staff and Budget Center Heads. The Finance Committee Review Budget document will be the version of the budget that is reviewed by the Board of Trustees' Finance Committee.
3. Board Review of the Finance Committee Review Budget
 - a. The Finance Committee Review Budget is presented to the Board of Trustees' Finance Committee in a public meeting convened to hear the proposed budget. The Finance Committee includes three members of the Board of Trustees. The meeting is conducted in a public forum to allow for citizen input. A meeting agenda is prepared by the Chief Financial Officer and includes a presentation. The five-year capital plan as well as the operating expense budget is discussed during the finance committee review meeting.
 - b. Any changes made during the Finance Committee Review are recorded by the Budget Analyst.
 - c. After the Finance Committee Review, the Chief Financial Officer will ask the Board of Trustees for guidance on how to present the proposed budget to the full Board of Trustees for final approval. These procedures include the filing of a Board Resolution to adopt the Budget Request at a Board of Trustees meeting on or before March 31.

G. Adopted Budget

1. The budget is presented to the Board Members, usually on the second board meeting in March. The Board also receives the Finance Committee packet that includes:
 - a. All budget documents, charts and graphs, schedules and budget center

NORTHEAST OHIO REGIONAL SEWER DISTRICT

2026 BUDGET PROCESS

- reports that reflects all adopted budget data and prior year actual data.
 - b. Once the Board passes the resolution, The Finance staff prepares the Budget Book that incorporates the Adopted Budget Summary and Detail documents into one Adopted Budget Book.
- 2. Distribution of the Adopted Budget Book
 - a. The Finance staff will distribute the completed Adopted Budget books to Senior Staff and other staff as required.
 - b. The Budget Book is also submitted to the GFOA annually to apply for the Distinguished Budget Award.
- H. Budget Center Performance Reports
 - 1. The Budget Analyst will upload the adopted budget into the Electronic Financial System to allow for running monthly Operating Expense Budget Performance Reports by each budget center. The performance reports show the adopted budget for each account line item, any budget transfers, an adjusted budget, the actual expenditures charged to each line item in the current accounting period as well as a year-to-date amount, the budget remaining and percentage remaining for each line item.
 - 2. The Budget Center Heads use their performance reports to analyze the accounting transactions that have been posted to their budget center's accounts. They also use the information to lend support to future spending decisions, keeping in mind the constraints of the Adopted Budget.
 - 3. The Finance team starts in April to do a monthly projection analysis for each budget center. This analysis focuses on the appropriate budget, the current monthly actuals and those data are used to forecast end of the year actuals. The forecasted numbers are compared against the budget to discover major variances. Major variances forecasted are presented to the budget center heads for further discussion and deliberation.
 - 4. In August, the Finance Team does a mid-year review with all budget center heads that is presented to the Budget Committee. This review focuses on projected end of the year actual compared to the appropriate adopted budget. Major variances are discussed for further explanation and justification. This review also allows us to discuss strategic operational plans with personnel, operational and capital needs.

TIMETABLE FOR 2026 BUDGET PREPARATION

DATE	DAY	AGENDA
10/07/25	Tuesday	Chief Financial Officer - Budget Kick-off Memo.
10/21/25	Tuesday	PBCS Refresher (Teams Meeting)
10/27/25	Monday	Working 2026 Budget (PBCS) will be open to users
10/31/25	Friday	Hardware and Software request due to IT
11/14/25	Friday	EMSC and GJM Administration Building budget centers' equipment repair and maintenance and meeting requests to Administrative Services.
11/14/25	Friday	2026 Anticipated Temporary Staffing requirements to Human Resources via email. These requests must be approved by the Director/Chief of the department <u>before</u> submitting them to Human Resources.
11/14/25	Friday	2026 District-wide Training Budget Form to Human Resources: via email. These requests must be approved by the Director/Chief of the department <u>before</u> submitting them to Human Resources.
11/14/24	Friday	Anticipated bid/proposal information that will be advertised or require legal notices to Purchasing.
12/22/25	Monday	Working 2026 Budget (PBCS) due to Finance including all Operating and Five-Year Capital Plan appropriation request. Access will be terminated to make any edits to your 2026 PBCS.
01/12/26 – 01/16/26	Monday – Friday	Budget Centers' Budget Committee Review with Budget Center Heads.
02/02/26	Monday	Description of Services Provided to Finance.
3/10/26	Tuesday	Presentation of Finance Committee Review Budget.
3/19/26	Thursday	Adoption of the Amended Budget by Board of Trustees

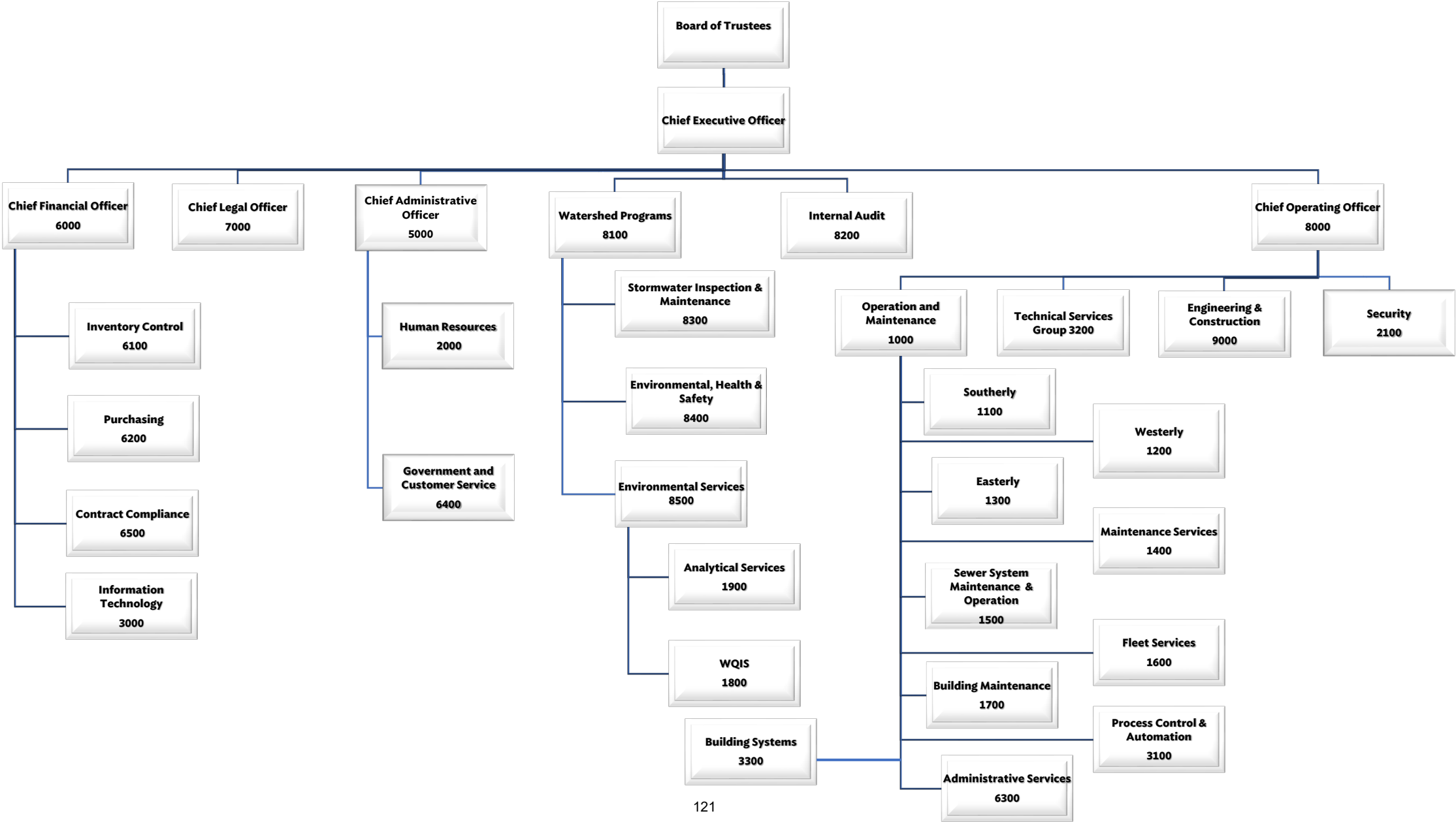
2026 ADOPTED BUDGET DATA



**Northeast Ohio
Regional Sewer District**

NORTHEAST OHIO REGIONAL SEWER DISTRICT

TABLE OF ORGANIZATION - DEPARTMENTAL VIEW



NORTHEAST OHIO REGIONAL SEWER DISTRICT
RESOLUTION NO. 36-26

AMENDING RESOLUTION NO. 127-25 TO ADOPT THE DISTRICT'S OPERATING AND CAPITAL BUDGETS FOR FISCAL YEAR 2026, AS PRESENTED.

WHEREAS, the District is required by law to adopt operating and capital budgets for the succeeding fiscal year by July 15th of the prior year; and

WHEREAS, on June 5, 2025, the Board of Trustees adopted Resolution No. 127-25, which adopted the operating and capital budgets of the Northeast Ohio Regional Sewer District for fiscal year 2026; and

WHEREAS, the proposed amended budget for 2026 has been prepared on an accrual accounting basis and is attached hereto and made part thereof;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE NORTHEAST OHIO REGIONAL SEWER DISTRICT:

Section 1. That this Board hereby amends Resolution No. 127-25 and adopts the Northeast Ohio Regional Sewer District amended operating and capital budgets for fiscal year 2026 as attached hereto and made a part hereof.

Section 2. That this Board finds that in order to provide for current expenses and other expenditures of the District for the calendar year 2026, the following sums be, and they are hereby appropriated:

Sewer Direct Operating Accounts

Operating Expenses, Before Depreciation	\$ 168,276,497
Capitalized Labor & Fringe Benefits	(7,500,000)
Accrued Vacation	550,000
Indirect Cost Allocation to Stormwater	<u>(4,500,000)</u>
Total Net Operating Expenses	<u>\$ 156,826,497</u>

Sewer Capital Accounts

Major Capital Projects:	
Capital Projects Account	\$ 286,168,728
Capitalized Labor & Fringe Benefits	<u>7,500,000</u>
Total Capital	<u>\$ 293,668,728</u>

Sewer Non-Operating Accounts

Green Infrastructure Grants	\$ 2,678,843
Member Community Infrastructure Program	<u>12,000,000</u>
Total Non-Operating Accounts	<u>\$ 14,678,843</u>

Sewer Debt Service

Debt Service Payments	\$ 122,758,939

Depreciation

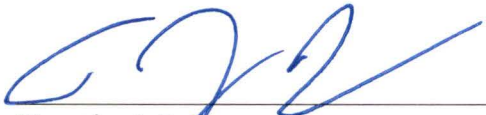
Depreciation	\$ 87,202,686

Stormwater Direct Operating and Capital Accounts

Operating Expenses	\$ 23,376,457
Indirect Cost Allocation to Stormwater	4,500,000
Accrued Vacation	50,000
Capital/Land Acquisition	<u>19,579,000</u>
Total	<u>\$ 47,505,457</u>

Section 3. That this Board declares that all formal actions of the Board concerning and relating to the adoption of this resolution and that all deliberations of the Board and any of its committees that resulted in said formal action were conducted in meetings open to the public and in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

On motion of Mr. Sulik, seconded by Ms. Dumas, the foregoing resolution was unanimously adopted on March 19, 2026.



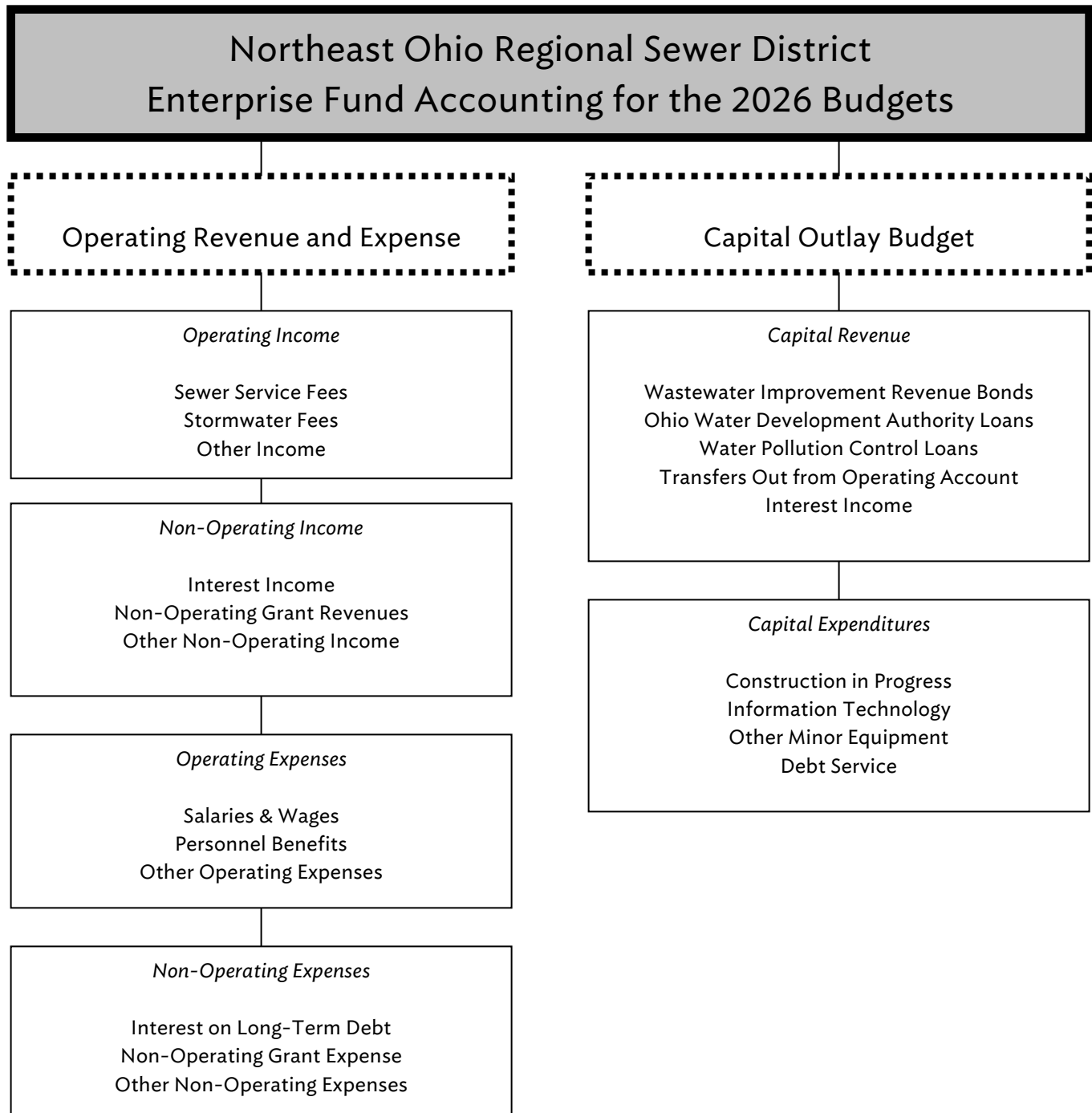
Timothy J. DeGeeter, Secretary
Board of Trustees
Northeast Ohio Regional Sewer District

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
2026 OPERATING BUDGET SUMMARY - SEWER DISTRICT				
PRESENTED ON ACCURAL BASIS				
	2024 AUDITED ACTUALS	2025 UNAUDITED ACTUALS	2025 ADOPTED BUDGET	2026 ADOPTED BUDGET
OPERATING REVENUE: SEWER				
SEWER SERVICE FEES	\$ 417,590,406	\$ 428,425,885	\$ 437,475,034	\$ 442,105,802
OTHER INCOME	2,977,387	3,330,996	2,246,694	3,394,670
TOTAL OPERATING REVENUE	\$ 420,567,793	\$ 431,756,881	\$ 439,721,728	\$ 445,500,472
OPERATING REVENUE: STORMWATER				
STORMWATER SERVICE FEES	\$ 51,177,881	\$ 52,463,805	\$ 53,310,131	\$ 53,616,564
TOTAL SEWER DISTRICT OPERATING REVENUE	\$ 471,745,674	\$ 484,220,686	\$ 493,031,859	\$ 499,117,036
OPERATING EXPENSES: SEWER				
SALARIES & WAGES	\$ 62,892,971	\$ 68,903,807	\$ 66,696,438	\$ 71,775,621
PERSONNEL BENEFITS	22,959,235	25,280,376	24,585,591	25,589,561
UTILITIES	15,332,049	16,162,858	15,334,812	15,403,082
PROFESSIONAL SERVICES	5,640,994	6,260,522	5,890,986	6,455,818
CONTRATUAL SERVICES	20,676,233	23,757,632	21,541,529	25,059,821
OTHER EXPENSES	20,498,688	24,546,076	22,087,919	23,992,594
TOTAL OPERATING EXPENSES: SEWER	\$ 148,000,170	\$ 164,911,271	\$ 156,137,275	\$ 168,276,497
OPERATING EXPENSES: STORMWATER				
SALARIES & WAGES	\$ 3,754,439	\$ 3,581,638	\$ 3,539,127	\$ 3,786,317
PERSONNEL BENEFITS	590,613	554,194	534,707	591,426
PROFESSIONAL SERVICES	9,996,251	8,898,000	5,548,030	5,912,770
CONTRATUAL SERVICES	11,122,664	18,201,329	12,863,471	12,816,892
OTHER EXPENSES	180,178	345,527	221,199	269,052
TOTAL OPERATING EXPENSES: STORMWATER	\$ 25,644,145	\$ 31,580,688	\$ 22,706,534	\$ 23,376,457
TOTAL SEWER DISTRICT OPERATING EXPENSES	\$ 173,644,315	\$ 196,491,959	\$ 178,843,809	\$ 191,652,954
ADJUSTMENT TO OPERATING EXPENSES				
SERVICES CHARGED TO CAPITAL PROJECTS	\$ (7,517,038)	\$ (7,015,000)	\$ (6,934,250)	\$ (7,515,000)
ACCRUED VACATION EXPENSES	272,929	820,000	474,445	600,000
TOTAL SEWER DISTRICT NET OPERATING EXPENSES	\$ 166,400,206	\$ 190,296,959	\$ 172,384,003	\$ 184,737,954

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Fund Structure of 2026 Operating and Capital Budgets

The Financial Statements and Budgets of the Sewer District are prepared on a single proprietary-enterprise fund basis. The budgets are compiled using the accrual basis of accounting in accordance with accounting policies generally accepted in the United States of America, as prescribed by the GASB.



NORTHEAST OHIO REGIONAL SEWER DISTRICT				
2026 ADOPTED SEWER SERVICE BUDGET SUMMARY				
PRESENTED ON AN ACCRUAL BASIS				
	2024 AUDITED ACTUAL	2025 ADOPTED BUDGET	2025 UNAUDITED ACTUAL	2026 PRELIMINARY BUDGET
OPERATING BUDGET				
OPERATING REVENUE:				
Sewer Service Fees	\$ 417,590,406	\$ 428,425,885	\$ 437,475,034	\$ 442,105,802
Other Income	2,977,387	3,330,996	2,246,694	3,394,670
Total Operating Revenue	\$ 420,567,792	\$ 431,756,881	\$ 439,721,728	\$ 445,500,472
Non Operating Revenue:				
Interest Income	\$ 1,225,758	\$ 5,377,497	\$ 1,106,620	\$ 893,541
Operating Grant Revenues (WRRSP Projects, etc..)	-	-	-	-
Total Non-Operating Revenue	1,225,758	5,377,497	1,106,620	893,541
Total Revenue	\$ 421,793,550	\$ 437,134,378	\$ 440,828,348	\$ 446,394,013
EXPENSES				
Operating Expenses				
Salaries & Wages	\$ 62,892,971	\$ 68,903,807	\$ 66,696,438	\$ 71,775,621
Personnel Benefits	22,959,235	25,280,376	24,585,591	25,589,561
Utilities	15,332,049	16,162,858	15,334,812	15,403,082
Professional Services	5,640,994	6,260,522	5,890,986	6,455,818
Contractual Services	20,676,233	23,757,632	21,541,529	25,059,821
Other Expenses	20,498,688	24,546,076	22,087,919	23,992,594
Total Operation & Maintenance Expenses	\$ 148,000,170	\$ 164,911,271	\$ 156,137,275	\$ 168,276,497
Adjustment to Operating Expenses				
Indirect Cost Allocation to Stormwater	\$ (4,487,086)	\$ (4,500,000)	\$ (4,641,646)	\$ (4,500,000)
Personnel Services charged to Capital Projects	(7,514,376)	(7,000,000)	(6,933,198)	(7,500,000)
Accrued Vacation Expense	250,632	750,000	481,610	550,000
Total Net Operating Expense (Before Depreciation)	\$ 136,249,340	\$ 154,161,271	\$ 145,044,040	\$ 156,826,497
Non Operating Expenses (Revenue)				
Green Infrastructure Grant	\$ 884,873	\$ 3,500,000	\$ 420,590	\$ 2,678,843
Member Community Infrastructure Program	8,414,482	12,000,000	8,409,679	12,000,000
Non-Operating Grant Expense (WRRSP Projects, etc..)	4,157,507	-	90,037	70,000
IIJA Projects (Cash In)	-	1,040,000	-	797,428
IIJA Projects (Cash Out)	-	(1,040,000)	(697,428)	(100,000)
Debt Service	105,978,893	114,653,706	111,760,139	122,758,939
Total Non-Operating Expense	\$ 119,435,755	\$ 130,153,706	\$ 119,983,017	\$ 138,205,210
Transfer to Other Funds				
Transfer to Rate Stabilization Account	\$ -	\$ -	\$ -	\$ -
Transfer to/from Equipment Repair & Replacement Reserve	-	-	-	-
Transfer to/from Insurance Reserve	(1,526,713)	(1,000,000)	(2,345,323)	(1,000,000)
Total Net Transfer	\$ (1,526,713)	\$ (1,000,000)	\$ (2,345,323)	\$ (1,000,000)
EXCESS REVENUES OVER EXPENSES	\$ 167,635,168	\$ 153,819,401	\$ 178,146,614	\$ 152,362,306
GRANT BUDGET				
Grant Revenue	\$ -	\$ 2,798,600	\$ 4,846,455	\$ 1,472,887
Grant Expenses	-	(2,798,600)	(4,846,455)	(1,472,887)
Net Inflows	\$ -	\$ -	\$ -	\$ -
CAPITAL BUDGET				
Sources of Capital Funds	\$ 689,992,820	\$ 622,871,503	\$ 626,189,275	\$ 666,162,304
Uses of Capital Funds	225,874,928	264,051,846	221,511,675	293,668,728
BALANCE REMAINING	\$ 464,117,892	\$ 358,819,657	\$ 404,677,600	\$ 372,493,577
Debt Defeasance	34,993,241	-	-	-
Ending Balance	\$ 429,124,651	\$ 358,819,657	\$ 404,677,600	\$ 372,493,577

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
2026 WASTEWATER CASH RESERVE SUMMARY				
PRESENTED ON CASH BASIS				
	2024 AUDITED ACTUAL	2025 ADOPTED BUDGET	2025 UNAUDITED ACTUAL	2026 PRELIMINARY BUDGET
Beginning O&M Reserve Balance (Net of Rate Stabilization Fund)	\$ 35,123,894	\$ 37,602,674	\$ 37,602,674	\$ 38,352,818
Operating Surplus	167,635,168	155,440,617	178,146,614	152,362,306
Transfers to/from Capital Account	(20,497,673)	86,819,236	(2,622,962)	28,374,546
Transfer to/from Insurance Reserve	1,526,713	1,000,000	2,345,323	1,000,000
Transfer to/from Equipment Replacement Reserve	-	-	-	-
Transfer to/from Rate Stabilization Account	-	-	-	-
Transfer from Debt Service Reserve	-	-	-	-
Pay-As-You-Go Capital Financing	(146,185,428)	(242,509,709)	(177,118,831)	(180,820,546)
Ending O&M Reserve Balance (Net of Rate Stabilization Fund)	\$ 37,602,674	\$ 38,352,818	\$ 38,352,818	\$ 39,269,124
RATE STABILIZATION ACCOUNT				
Beginning Balance - Rate Stabilization Account	\$ 18,000,000	\$ 18,000,000	\$ 18,000,000	\$ 18,000,000
Transfer in/from Operating Account	-	-	-	-
RATE STABILIZATION BALANCE	\$ 18,000,000	\$ 18,000,000	\$ 18,000,000	\$ 18,000,000
EQUIPMENT RESERVE				
Beginning Balance - Equipment Replacement Reserve	\$ 64,101,985	\$ 68,269,564	\$ 68,269,563	\$ 72,032,069
Interest Income	4,167,578	3,276,939	3,762,506	3,061,363
Transfers to/from Operating Account	-	-	-	-
EQUIPMENT RESERVE BALANCE	\$ 68,269,563	\$ 71,546,503	\$ 72,032,069	\$ 75,093,432
INSURANCE RESERVE				
Beginning Balance - Insurance Reserve	\$ 16,763,532	\$ 16,952,881	\$ 16,952,880	\$ 16,956,825
Claim Proceeds	-	-	800,000	-
Claim Disbursements	(1,526,713)	(1,000,000)	(2,345,323)	(1,000,000)
Interest Income	1,716,061	789,738	1,549,268	699,415
INSURANCE RESERVE BALANCE	\$ 16,952,880	\$ 16,742,619	\$ 16,956,825	\$ 16,656,240
TOTAL CASH RESERVES	\$ 140,825,117	\$ 144,641,941	\$ 145,341,711	\$ 149,018,795

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
2026 BUDGET SUMMARY-STORMWATER				
PRESENTED ON ACCRUAL BASIS				
	2024 AUDITED ACTUALS	2025 ADOPTED BUDGET	2025 UNAUDITED ACTUALS	2026 PRELIMINARY BUDGET
STORMWATER OPERATING BUDGET				
OPERATING REVENUE:				
Billing Agents	\$ 50,157,925	\$ 51,466,993	\$ 52,420,959	\$ 52,597,849
Direct Bill	1,019,956	996,812	889,172	1,018,715
Total Operating Revenue	\$ 51,177,881	\$ 52,463,805	\$ 53,310,131	\$ 53,616,564
SW Revenue Allocation:				
Stormwater Operating Revenue	\$ 38,383,411	\$ 39,347,854	\$ 39,982,599	\$ 40,212,423
Community Reimbursements	105,700	1,889,463	96,239	700,000
Non-Operating Revenue Interest Income	3,561,347	3,596,960	2,871,079	3,133,121
SW Net Revenue	\$ 42,050,458	\$ 44,834,277	\$ 42,949,916	\$ 44,045,544
OPERATING EXPENSES				
Salaries & Wages	\$ 3,754,439	\$ 3,581,638	\$ 3,539,127	\$ 3,786,317
Personnel Benefits	590,613	554,194	534,707	591,426
Reimbursable Expenses	51,896	69,327	37,717	54,802
Professional Services	9,996,251	8,898,000	5,548,030	5,912,770
Contractual Services	11,122,664	18,201,329	12,863,471	12,816,892
Material and Supplies	128,282	251,200	183,482	189,250
Judgements and Awards	-	25,000	-	25,000
Total Operation & Maintenance Expenses	\$ 25,644,145	\$ 31,580,688	\$ 22,706,534	\$ 23,376,457
Adjustment to Operating Expense				
Stormwater Indirect Cost Allocation	\$ 4,487,086	\$ 4,500,000	\$ 4,641,646	\$ 4,500,000
Accrued Vacation Expense	22,296	70,000	(7,165)	50,000
Capital Labor	(2,662)	(15,000)	(1,052)	(15,000)
Total SW Operating Expenses	\$ 30,150,866	\$ 36,135,688	\$ 27,339,963	\$ 27,911,457
EXCESS REVENUES OVER EXPENSES	\$ 11,899,592	\$ 8,698,589	\$ 15,609,954	\$ 16,134,087
GRANT BUDGET				
Grant Revenue	\$ 7,525,243	\$ 2,400,000	\$ 2,000,000	\$ -
Grant Expenses	\$ (7,525,243)	\$ (2,400,000)	\$ (2,000,000)	\$ -
TOTAL GRANT	\$ -	\$ -	\$ -	\$ -
CAPITAL BUDGET				
Sources of Capital Funds	\$ 14,901,355	\$ 11,682,000	\$ 5,644,243	\$ 19,579,000
Uses of Capital Funds	(14,901,355)	(11,682,000)	(5,644,243)	(19,579,000)
BALANCE REMAINING	\$ -	\$ -	\$ -	\$ -
COMMUNITY COST SHARE				
Allocated Revenue	\$ 12,794,470	\$ 13,115,951	\$ 13,327,533	\$ 13,404,141
Expenses	\$7,766,310	\$9,000,000	\$6,375,052	9,000,000
EXCESS REVENUES OVER EXPENSES	\$ 5,028,160	\$ 4,115,951	\$ 6,952,480	\$ 4,404,141

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
2026 STORMWATER CASH RESERVE SUMMARY				
PRESENTED ON CASH BASIS				
	2024 AUDITED ACTUAL	2025 ADOPTED BUDGET	2025 UNAUDITED ACTUAL	2026 PRELIMINARY BUDGET
Beginning Stormwater Operating Balance	\$ 33,507,812	\$ 21,255,903	\$ 23,150,143	\$ 22,470,214
Operating Surplus	11,899,592	8,698,589	15,609,954	16,134,087
Capital Expenditures	(14,901,355)	(11,682,000)	(5,644,243)	(19,579,000)
Accrual to Cash Adjustment	(7,355,906)	(467,230)	(10,645,640)	(281,828)
Ending Stormwater Operating Balance	\$ 23,150,143	\$ 17,805,262	\$ 22,470,214	\$ 18,743,473
Beginning Community Cost Share Account Balance	\$ 39,134,905	\$ 43,244,866	\$ 43,244,867	\$ 49,008,250
Current Year Receipts	12,688,625	13,352,038	13,514,629	13,404,141
Current Year Disbursements	(8,578,664)	(9,000,000)	(7,751,247)	(9,000,000)
Accrual to Cash Adjustment	-	-	-	-
Ending Community Cost Share Account Balance	\$ 43,244,867	\$ 47,596,905	\$ 49,008,250	\$ 53,412,391
Total Stormwater Cash Position	\$ 66,395,010	\$ 65,402,167	\$ 71,478,464	\$ 72,155,863

NORTHEAST OHIO REGIONAL SEWER DISTRICT						
2026 SEWER SERVICE FEE REVENUE SUMMARY						
PRESENTED ON ACCRUAL BASIS						
	2024 AUDITED ACTUAL		2025 UNAUDITED ACTUAL		2026 PRELIMINARY BUDGET	
	Rate (1)	Revenue	Rate (1)	Revenue	Rate (2)	Revenue
<u>Sewer Service Fees - Cleveland</u>						
Subdistrict 1 - Regular	\$120.45	\$ 163,394,472	\$125.50	\$ 170,672,087	\$130.75	\$ 175,738,169
- Homestead	72.25	5,053,437	75.30	5,278,518	78.45	5,435,201
- Fixed Regular	10.95		11.40		11.90	
- Fixed Homestead	6.55		6.85		7.15	
Subdistrict 2 - Regular	120.45	206,623,542	125.50	213,942,505	\$130.75	220,292,989
- Homestead	72.25	6,390,419	75.30	6,616,779	78.45	6,813,185
- Fixed Regular	10.95		11.40		11.90	
- Fixed Homestead	6.55		6.85		7.15	
Gross Billings Cleveland		\$ 381,461,870		\$ 396,509,889		\$ 408,279,545
Bad Debt Expense		(5,183,015)		(5,183,015)		(12,459,834)
Change in Unbilled Sewer Revenue Fees		774,384		1,196,380		-
Net Revenue - Cleveland		\$ 377,053,239		\$ 392,523,253		\$ 395,819,711
<u>Sewer Service Fees - Other Billing Agents</u>						
Berea	\$	6,911,864	\$	6,549,727	\$	7,859,900
Unbilled Revenue Beria		(553,114)		1,083,592		-
Total Beria, Billed & Unbilled	\$	6,358,750	\$	7,633,319	\$	7,859,900
North Royalton	\$	1,552,239	\$	1,609,267	\$	2,070,968
Unbilled Revenue N. Royalton		-		402,000		-
Total N. Royalton Billed & Unbilled	\$	1,552,239	\$	2,011,267	\$	2,070,968
Gross Total Other Billing Agents	\$	7,910,988	\$	9,644,586	\$	9,930,868
<u>Other Sewer Service Fees</u>						
Direct Billings	\$	32,879,072	\$	35,090,904	\$	36,355,224
Unbilled Revenue Direct Billed		(252,893)		216,291		-
Gross Direct Billed Sewer Service Fees	\$	32,626,179	\$	35,307,195	\$	36,355,224
Net Billed & Unbilled Sewer Service Fee	\$	417,590,406	\$	437,475,034	\$	442,105,802

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
MAJOR COST RECAPITULATION - WASTEWATER					
PRESENTED ON ACCRUAL BASIS					
	2025 ADOPTED BUDGET	2025 UNAUDITED ACTUAL	2025 ACTUAL OVER (UNDER) 2025 BUDGET	2026 PRELIMINARY BUDGET	2026 OVER (UNDER) 2025 ACTUAL
OPERATING EXPENSES:					
Salaries & Wages	\$ 68,903,806	\$ 66,696,438	\$ (2,207,368)	\$ 71,775,621	\$ 5,079,183
Benefits	25,280,376	24,585,591	(694,785)	25,589,561	1,003,970
Power	12,411,517	11,855,461	(556,056)	11,361,925	(493,536)
Gas	1,405,619	1,360,314	(45,305)	1,748,300	387,986
Water	1,122,029	917,534	(204,495)	1,028,936	111,402
Professional Services	6,260,522	5,890,986	(369,536)	6,455,818	564,832
Collection Fees	11,145,500	10,879,746	(265,754)	12,224,000	1,344,254
Insurance and Bonds	1,687,651	1,637,407	(50,244)	1,698,575	61,168
Solids Handling	3,176,575	2,531,591	(644,985)	3,837,808	1,306,217
Other Contractual Services	4,742,307	3,840,893	(901,413)	4,500,670	659,776
Chemicals	3,719,073	3,392,027	(327,046)	3,890,090	498,062
Other Materials & Supplies	15,071,937	13,902,619	(1,169,318)	15,498,198	1,595,578
Repairs & Maintenance	4,529,441	4,268,855	(260,586)	3,528,965	(739,890)
Judgments / Awards	200,000	16,722	(183,278)	200,000	183,278
All Other Expenses	5,254,918	4,361,089	(893,828)	4,938,030	576,941
TOTAL	\$ 164,911,271	\$ 156,137,275	\$ (8,773,996)	\$ 168,276,497	\$ 12,139,222

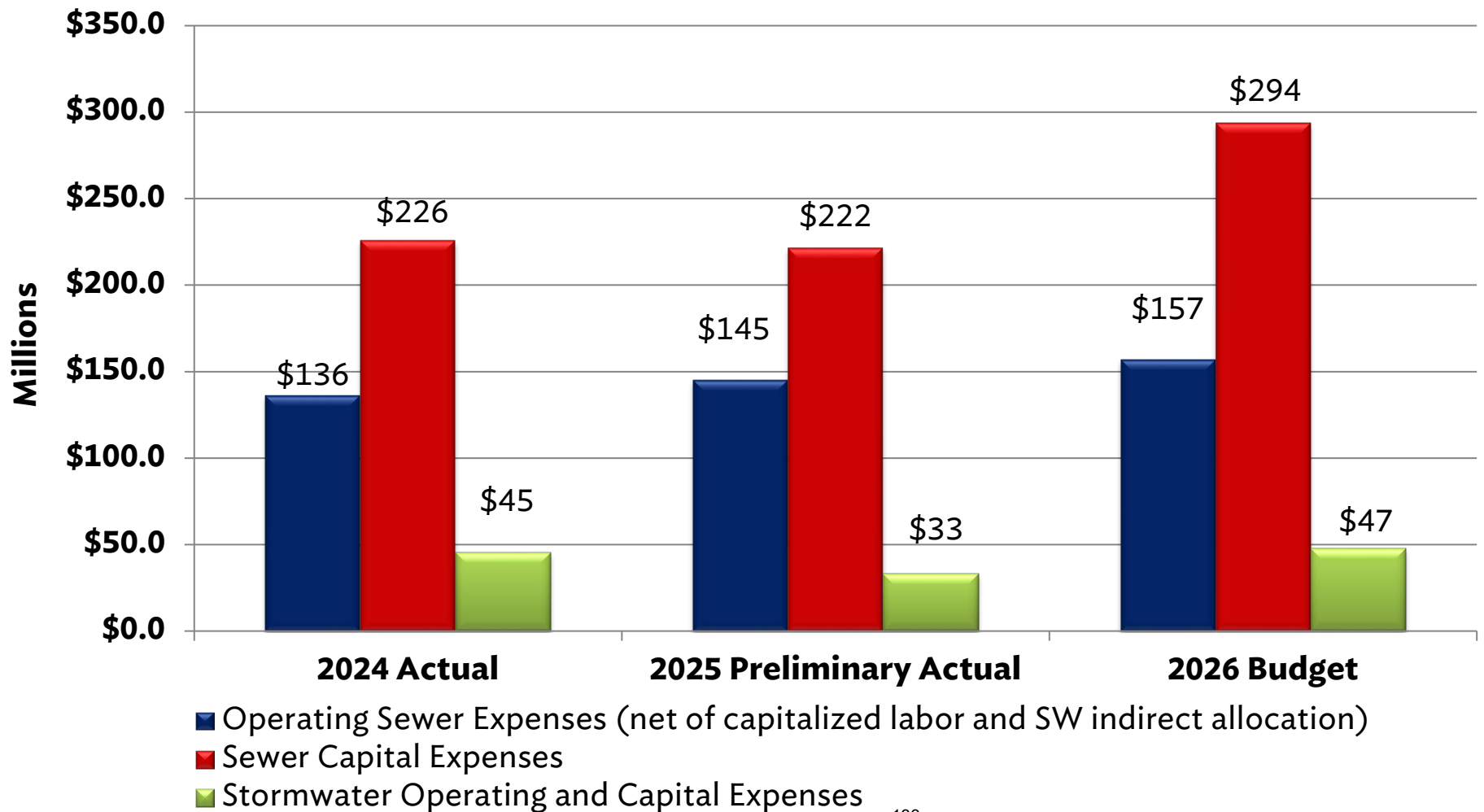
NORTHEAST OHIO REGIONAL SEWER DISTRICT
MAJOR COST RECAPITULATION - STORMWATER
PRESENTED ON ACCRUAL BASIS

	2025 ADOPTED BUDGET	2025 UNAUDITED ACTUAL	2025 ACTUAL OVER (UNDER) 2025 BUDGET	2026 ADOPTED BUDGET	2026 OVER (UNDER) 2025 ACTUALS
OPERATING EXPENSES:					
Salaries & Wages	\$ 3,581,638	\$ 3,539,127	\$ (42,511)	\$ 3,786,317	\$ 247,190
Personnel Benefits	554,194	534,707	(19,487)	591,426	56,719
Reimbursable Expenses	69,327	37,717	(31,610)	54,802	17,085
Professional Services	8,898,000	5,548,030	(3,349,970)	5,912,770	364,740
Contractual Services	18,201,329	12,863,471	(5,337,858)	12,816,892	(46,579)
Material and Supplies	251,200	183,482	(67,718)	189,250	5,768
Judgements and Awards	25,000	-	(25,000)	25,000	25,000
TOTAL	\$ 31,580,688	\$ 22,706,534	\$ (8,874,154)	\$ 23,376,457	\$ 669,923

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Operating and Capital Expense

2024 – 2025 Actual
2026 Budget



CAPITAL IMPROVEMENT PROGRAM



**Northeast Ohio
Regional Sewer District**

NORTHEAST OHIO REGIONAL SEWER DISTRICT

CAPITAL IMPROVEMENT PROGRAM

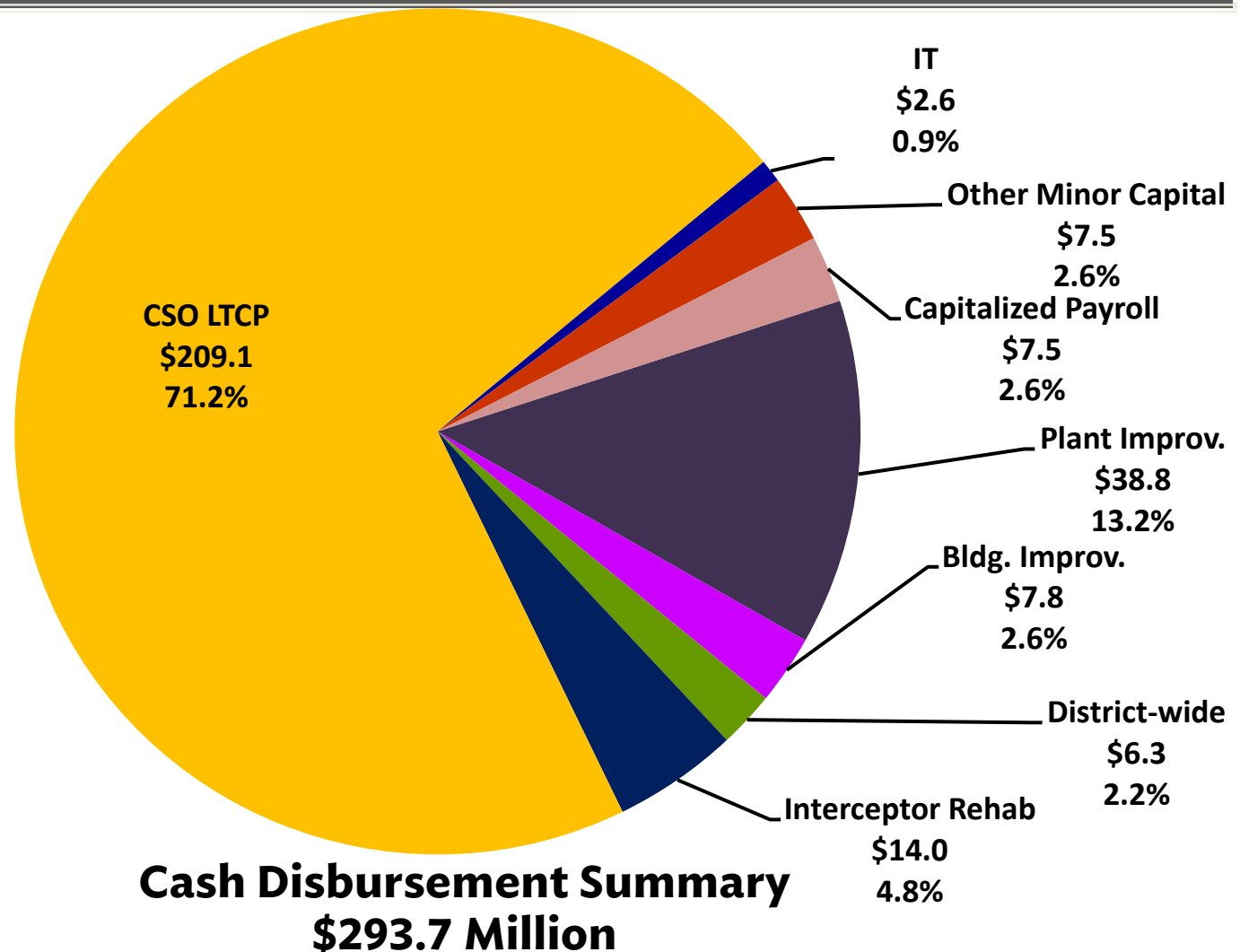
Annually the Sewer District staff prepares a five year Capital Improvement Program (“CIP”) which lists capital projects by major category and indicates the year in which each project is estimated to be under contract. In the 1970s and 1980s, the Sewer District was very successful in obtaining federal EPA grants and loans from the Ohio Water Development Authority to finance capital projects. After the discontinuance of the federal construction grants program in 1990, the Sewer District emphasized obtaining loans from the federally capitalized, state administered clean water State Revolving Fund (“SRF”) program known as the Water Pollution Control Loan Fund (“WPCLF”) program. WPCLF loans are issued at below-market rates and have been a cost-effective financing vehicle for the Sewer District. Internally generated funds and proceeds from the sale of Sewer District revenue bonds are the other major revenue sources used to finance capital projects.

The CIP for 2026-2030 lists expenditures totaling \$1,204,890,926 including \$12,480,000 of stormwater property acquisitions and \$52,295,682 of stormwater capital projects. Portions of the Sewer District’s treatment plant facilities constructed in the 1970s and 1980s need to be upgraded consistent with anticipated regulatory changes. Furthermore, additional regulatory requirements are expected to be established for effluent, biosolids, and other residual products and the disposal thereof. The capital improvement plan includes green infrastructure and the ongoing rehabilitation and maintenance of existing facilities in order to meet current and future treatment requirements at the wastewater treatment plants and in the collection system.

The investment over the next five years is substantial and will require the work of many to achieve. In 2025, the Sewer District’s in-house Process Control group manages the aggressive CIP. The table on page 117 depicts the summary of the system capital improvements proposed by the Sewer District during fiscal years 2026 through 2030.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

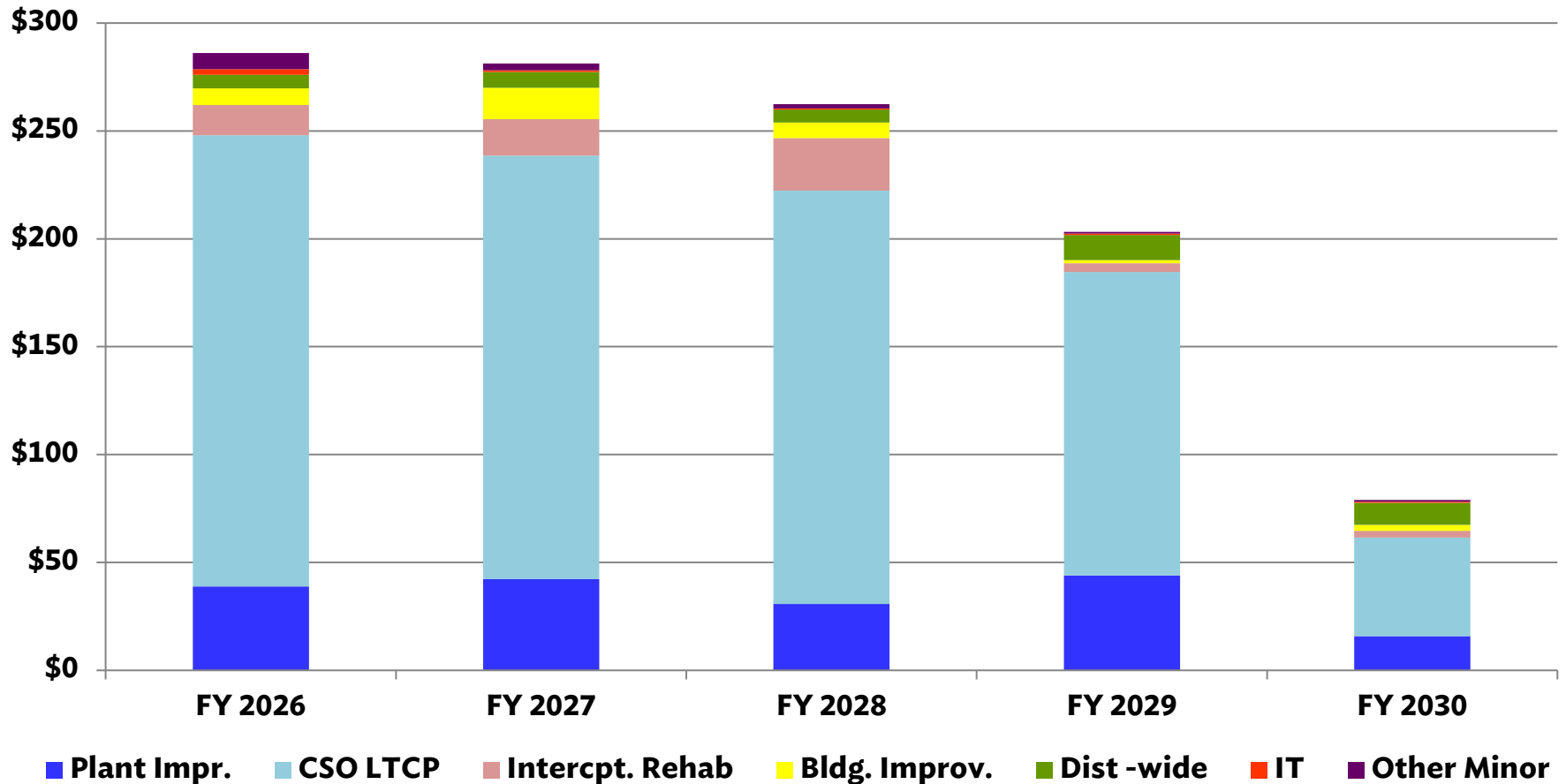
2026 Sewer Capital Project Disbursements



NORTHEAST OHIO REGIONAL SEWER DISTRICT

Sewer Capital Improvement Plan

2026 – 2030



NORTHEAST OHIO REGIONAL SEWER DISTRICT						
FIVE YEAR CAPITAL IMPROVEMENT PLAN REPORT SUMMARY 2026-2030						
DISTRICT-WIDE						
WASTEWATER DESCRIPTION	2025	2026	2027	2028	2029	Total Cost
Major Capital:						
Plant Improvements	\$ 38,831,894	\$ 42,351,739	\$ 30,717,541	\$ 43,980,646	\$ 15,785,975	\$ 171,667,795
Interceptor Rehab	14,040,958	16,893,244	24,396,953	4,058,266	3,130,407	62,519,828
CSO LTCP	209,115,614	196,274,451	191,595,322	140,691,386	45,744,542	783,421,315
District-Wide Activities	6,320,108	7,401,353	5,969,773	11,656,021	10,162,398	41,509,653
Building Improvements	7,751,575	14,469,058	7,195,792	1,436,181	2,798,968	33,651,574
Total Major Capital	\$ 276,060,149	\$ 277,389,845	\$ 259,875,381	\$ 201,822,500	\$ 77,622,290	\$ 1,092,770,165
Minor Capital:						
Minor Building Improvements	669,635	305,000	115,000	-	-	1,089,635
Machinery & Equipment	4,191,985	1,042,500	918,500	613,500	265,000	7,031,485
Vehicles	2,657,500	1,765,000	925,000	175,000	505,000	6,027,500
Grounds	30,000	-	-	-	-	30,000
Computer Hardware	1,289,000	700,000	575,000	625,000	550,000	3,739,000
Computer Software	1,270,459	50,000	-	-	-	1,320,459
Furniture	-	37,000	-	-	-	37,000
Total Minor Capital	\$ 10,108,579	\$ 3,899,500	\$ 2,533,500	\$ 1,413,500	\$ 1,320,000	\$ 19,275,079
Total WW Major and Minor Capital	\$ 286,168,728	\$ 281,289,345	\$ 262,408,881	\$ 203,236,000	\$ 78,942,290	\$ 1,112,045,244
WW -Capitalized Labor	7,500,000	7,000,000	6,500,000	4,000,000	3,000,000	28,000,000
Total WW Capital	\$ 293,668,728	\$ 288,289,345	\$ 268,908,881	\$ 207,236,000	\$ 81,942,290	\$ 1,140,045,244
STORMWATER Capital Summary						
District-Wide Activities	\$ 15,984,000	\$ 3,604,943	\$ 9,718,204	\$ 18,750,868	\$ 4,237,667	\$ 52,295,682
Capital Land	3,580,000	1,900,000	2,000,000	2,000,000	3,000,000	12,480,000
Capital Labor	15,000	10,000	15,000	20,000	10,000	70,000
Total SW Capital	\$ 19,579,000	\$ 5,514,943	\$ 11,733,204	\$ 20,770,868	\$ 7,247,667	\$ 64,845,682
Total District Capital	\$ 313,247,728	\$ 293,804,288	\$ 280,642,085	\$ 228,006,868	\$ 89,189,957	\$ 1,204,890,926

NORTHEAST OHIO REGIONAL SEWER DISTRICT FIVE YEAR MAJOR CAPITAL IMPROVEMENT PLAN REPORT - WASTEWATER COLLECTION SYSTEM 2026-2030 WASTEWATER DISTRICT WIDE								
Project ID	Project Name	Budget total	2026	2027	2028	2029	2030	Period Total
1570	Southerly PLC Replacement (APM 2)	\$28,971,573	\$5,284,683	\$2,861,754	\$0	\$0	\$0	\$8,146,436
1637	Southerly 2nd Stage Aeration Improvements	39,525,565	11,032,305	373,897	25,750	-	-	11,431,952
1653	Southerly Primary Heat Exchanger Replacement	6,941,945	1,000,276	2,384	-	-	-	1,002,660
1656	REF PLC Replacement (APM3)	38,079,218	3,505,042	4,754,830	7,461,742	7,599,787	4,096,632	27,418,033
1674	Southerly Solids Handling Improvements	29,090,491	1,406,778	8,545,076	7,813,677	5,207,795	120,969	23,094,296
1716	Southerly Fluid Bed Incinerator No. 1 Refractory Replacement	1,710,144	1,419,777	33,845	-	-	-	1,453,623
1718	Southerly Electrical Repairs - 2	393,645	330,852	3,746	-	-	-	334,598
1725	Southerly Fluid Bed Incinerator No. 2 Primary Heat Exchanger and Refractory Replacement	9,500,000	194,888	5,724,858	2,155,254	-	-	8,075,000
1730	REF Condition and Process Assessment	1,000,000	464,249	385,751	-	-	-	850,000
1656A	REF CEMS Upgrade and Relocation	2,499,500	1,940,703	183,872	-	-	-	2,124,575
2024-507	REF CAP Design and Construction	2,613,504	-	-	273,522	698,778	1,170,065	2,142,365
2024-514	Southerly Primary Heat Exchanger Replacement Phase 3 (PHX 3)	5,696,140	-	-	-	4,659,722	181,997	4,841,719
2025-659	Southerly Permanent Generator #5 Replacement	4,480,000	392,996	3,217,604	197,400	-	-	3,808,000
2025-664	REF Pressure Relief System Improvements	2,000,000	-	1,522,367	177,633	-	-	1,700,000
Plant Improvements-Southerly			\$26,972,548	\$27,609,984	\$18,104,979	\$18,166,083	\$5,569,663	\$96,423,257
1607	Westerly Sludge Handling Improvements	\$17,433,070	\$8,897,861	\$2,912,348	\$95,651	\$0	\$0	\$11,905,860
1692	Westerly Trickling Filter and Solids Contact Tank Aeration Improvements	35,575,621	1,998,895	9,833,308	9,768,557	6,631,292	82,261	28,314,313
2020-307	Westerly Headworks and Miscellaneous Improvements	20,340,000	131,989	1,192,878	1,514,762	12,607,043	1,825,706	17,272,378
2020-309	Westerly Primary Settling Replacement and Rehabilitation	9,912,633	-	-	235,588	765,963	1,396,475	2,398,027
2020-312	Westerly Disinfection Improvements	5,632,000	-	-	-	-	551,163	551,163
2020-315	Westerly Final Settling Replacement and Rehabilitation	13,882,975	-	-	258,999	746,494	2,432,465	3,437,959
2025-646	Westerly Schwing Silo Floor Replacement	500,000	616	424,384	-	-	-	425,000
Plant Improvements-Westerly			\$11,029,361	\$14,362,918	\$11,873,557	\$20,750,793	\$6,288,070	\$64,304,700
1579	Easterly PLC Replacement (APM 2)	\$16,264,279	\$150,858	\$0	\$0	\$0	\$0	\$150,858
1709	Easterly Actuator and Skimmings Collection Trough Replacement	1,930,000	679,127	-	-	-	-	679,127
2025-564	Easterly PST and Grease Rehabilitation	10,240,000	-	378,837	739,005	3,850,647	3,520,563	8,489,052
2025-604	Easterly Aeration Tank Rehabilitation 5 (ATR5)	3,840,000	-	-	-	370,061	400,738	770,799
2025-633	Easterly Grit NPW Project	1,000,000	-	-	-	843,061	6,939	850,000
Plant Improvements-Easterly			\$829,985	\$378,837	\$739,005	\$5,063,769	\$3,928,240	\$10,939,836
1580	Collections PLC Replacement	\$21,232,784	\$4,122,455	\$2,979,092	\$1,086,391	\$134,426	\$0	\$8,322,364
1587	Irishtown Bend Stabilization and Rehabilitation	\$8,800,000	711,234	-	-	-	-	711,234
1642	CSO Culvert/Outfall Inspection and Repair 1	\$12,364,870	4,913,891	99,336	-	-	-	5,013,227
1664	Kingsbury Asset Renewal	\$15,739,535	246,332	5,497,332	4,831,697	144,355	-	10,719,716
1669	CSO-249-McCracken-East 112th Sewer Improvements	\$4,852,999	221,294	-	-	-	-	221,294
1670	Easterly Tunnel Dewatering and Division Ave. Pump Stations Improvements	\$4,303,408	538,336	2,398,174	643,151	39,549	-	3,619,209
1671	Broadway Pump Station Elimination	\$2,560,000	-	-	262,600	1,598,715	291,485	2,152,800
1675	Mill Creek Tunnel and Interceptor Capacity Optimization Study	\$2,076,712	506,580	-	-	-	-	506,580
1706	MCT-3 Shaft 13 Flow Drop	\$2,362,641	762,981	-	-	-	-	762,981
1717	CSO 203 Relocation	\$7,345,960	820,369	3,605,255	1,684,702	58,503	-	6,168,829
1726	Edgewater Beach Surge Tunnel	\$21,645,000	1,197,486	1,432,214	14,500,727	1,236,216	31,607	18,398,250
2018-252	Collection System Asset Renewal-3	\$12,761,250	-	-	-	761,529	500,154	1,261,682
2024-511	Westerly to Southerly Sludge Force Main	\$50,024,100	-	-	-	-	471,154	471,154
2024-530	Mill Creek Restoration near Cricket Lane Sanitary Improvements - SW 1651	\$850,000	-	722,500	-	-	-	722,500
2024-559	MCT Inspection and Cleaning Recommendations	\$3,062,700	-	-	-	-	1,836,008	1,836,008
2025-683	Easterly Sludge Forcemain Condition Assessment	\$1,920,000	-	159,341	1,387,684	84,975	-	1,632,000
Collection System (Interceptor/Rehab)			\$14,040,958	\$16,893,244	\$24,396,953	\$4,058,266	\$3,130,407	\$62,519,829
1627	Southerly Chemically Enhanced High Rate Treatment Upgrades	\$10,909,103	\$213,664	\$16,859	\$0	\$0	\$0	\$230,523
CSO LTCP Southerly			\$213,664	\$16,859	\$0	\$0	\$0	\$230,523
1486	Westerly Chemically Enhanced High Rate Treatment Facility	\$81,603,198	\$2,342,287	\$154,584	\$0	\$0	\$0	\$2,496,871
CSO LTCP Westerly			\$2,342,287	\$154,584	\$0	\$0	\$0	\$2,496,871
1399	Easterly Chemically Enhanced High Rate Treatment Facility	\$225,475,503	\$18,729,366	\$63,655,160	\$67,623,654	\$26,809,684	\$516,354	\$177,334,218
CSO LTCP Easterly			\$18,729,366	\$63,655,160	\$67,623,654	\$26,809,684	\$516,354	\$177,334,218

NORTHEAST OHIO REGIONAL SEWER DISTRICT FIVE YEAR MAJOR CAPITAL IMPROVEMENT PLAN REPORT - WASTEWATER COLLECTION SYSTEM 2026-2030 WASTEWATER DISTRICT WIDE								
Project ID	Project Name	Budget total	2026	2027	2028	2029	2030	Period Total
1291	Nine Mile Creek Site Wetland Mitigation	\$392,787	\$26,569	\$0	\$0	\$0	\$0	\$26,569
1536	Shoreline Storage Tunnel	\$208,556,396	5,322,534	170,000	-	-	-	5,492,534
1548	Pearl & Jennings Road Storage Tanks & Pump Station Upgrades	\$24,371,155	4,032	-	-	-	-	4,032
1574	Shoreline Consolidation Sewer	\$51,184,203	4,789	-	-	-	-	4,789
1598	Westerly Tunnel Dewatering Pump Station (C)	\$33,920,358	26,973	-	-	-	-	26,973
1622	Southerly Tunnel and Consolidation	\$328,635,156	103,050,520	33,702,565	2,306,054	166,153	-	139,225,292
1648	Kingsbury Run Consolidation Sewer	\$104,688,869	47,885,090	16,279,657	909,343	350,218	-	65,424,308
1668	Southerly Regulators and Relief Sewers	\$17,356,981	8,740,561	4,124,173	122,312	-	-	12,987,046
1672	Southerly Tunnel Dewatering Pump Station	\$71,449,126	3,650,708	7,945,435	23,706,122	20,372,808	2,187,351	57,862,424
1680	Big Creek Tunnel (BCT)	\$312,299,597	14,500,885	64,562,880	90,116,368	64,895,277	21,445,670	255,521,080
1703	Easterly District Capacity Improvements	\$16,108,633	680,000	294,208	1,513,519	10,168,218	394,166	13,050,111
1721	BCSO-2 Bellaire Tunnel and BC Regulators	\$33,300,000	1,223,766	1,402,112	1,299,343	13,760,088	6,672,076	24,357,385
1729	Bid Creek CSO-059 Storage Tank	\$19,927,412	-	-	-	952,230	593,625	1,545,854
1648A	Kinsman and East 149th Regulator and Relief Sewers	\$4,382,285	363,435	-	-	-	-	363,435
9102-2018	BCSO-3 Consolidation Sewers	\$62,254,907	-	1,477,887	1,839,202	1,652,136	13,629,349	18,598,573
Collection System CSO			\$185,479,862	\$129,958,917	\$121,812,263	\$112,317,128	\$44,922,236	\$594,490,406
1609	CSO Consent Decree and NPDES Performance Compliance Project Phases 2	\$8,500,357	\$344,258	\$73,392	\$0	\$0	\$0	417,650
1714	CSO Consent Decree and NPDES Performance Compliance Project Phases 3	\$8,500,000	1,381,642	2,010,408	1,753,164	1,258,186	-	6,403,400
1323_3	CIP Right of Way Services -3	\$1,000,000	93,703	-	-	-	-	93,703
1323_5	CIP ROW Services - 5	\$2,000,000	271,212	405,131	406,241	306,388	249,311	1,638,283
1323_6	CIP ROW Services - 6	\$500,000	-	-	-	-	56,641	56,641
1324_4	CIP Right of Way Services -4	\$1,000,000	259,620	-	-	-	-	259,620
Districtwide CSO			\$2,350,435	\$2,488,931	\$2,159,405	\$1,564,574	\$305,952	\$8,869,297
1393	Districtwide Electrical Repair and Easterly Service Improvements Project	\$4,264,182	\$29,009	\$0	\$0	\$0	\$0	\$29,009
1611	Project Lifecycle Management System	\$399,115	65,584	-	-	-	-	65,584
9142	Testing & Construction Inspection Services 2022-2026	\$14,000,000	604,077	604,077	605,732	604,077	547,807	2,965,771
1307-2019	GES Construction	\$3,750,000	452,497	1,669,790	1,065,214	-	-	3,187,500
1373_10	GES-10	\$3,250,000	496,897	113,041	-	-	-	609,938
1373_11	GES-11	\$3,000,000	473,330	113,202	3,422	-	-	589,955
1373_12	GES 12 Architectural/Structural/Electrical	\$1,500,000	518,707	18,687	-	-	-	537,394
1373_13	GES 13 (Mechanical/Electrical/Plumbing)	\$1,500,000	846,759	153,717	-	-	-	1,000,475
1373_14	GES 14 (Plants)	\$3,000,000	617,742	1,102,985	764,186	65,087	-	2,550,000
1373_15	GES 15 (Plants)	\$3,000,000	678,179	1,102,985	740,941	27,894	-	2,550,000
1373_16	GES 16 (Civil/Structural/ Architectural)	\$1,500,000	489,090	551,493	370,471	13,947	-	1,425,000
1373_17	GES 17 (Civil/Structural/ Architectural)	\$1,500,000	489,090	551,493	370,471	13,947	-	1,425,000
1373_18	GES 18 Collection	\$3,000,000	156,322	407,553	634,011	662,274	437,492	2,297,652
1373_8	GES-8 - Mechanical / Electrical / Plumbing	\$1,500,000	19,063	-	-	-	-	19,063
1374_G	CIP Environmental Contract (HZW)	\$1,500,000	171,349	8,450	-	-	-	179,799
1374_H	Environmental, Health, & Safety Consulting Services (Arcadis)	\$1,000,000	2,340	-	-	-	-	2,340
1374_I	Environmental, Health, & Safety Consulting Services (Arcadis)	\$500,000	50,876	36,264	-	-	-	87,140
1374_J-CIP	CIP Environmental Contract	\$750,000	159,201	275,998	189,272	13,029	-	637,500
1374_K	Environmental, Health, & Safety Consulting Services - placeholder	\$500,000	-	113,030	184,335	122,987	4,649	425,000
1374_L-CIP	CIP Environmental Contract - placeholder	\$750,000	-	-	50,255	211,783	255,407	517,445
2024-510	District-wide GES R&R Design	\$279,400,000	-	-	-	-	8,245,070	8,245,070
2024-531	District-wide Electrical Service Improvements Project Phase 2	\$14,400,000	-	578,586	991,463	9,920,997	671,973	12,163,019
CIP District-Wide Activities			\$6,320,108	\$7,401,353	\$5,969,773	\$11,656,021	\$10,162,398	\$41,509,653

NORTHEAST OHIO REGIONAL SEWER DISTRICT
FIVE YEAR MAJOR CAPITAL IMPROVEMENT PLAN REPORT - WASTEWATER COLLECTION SYSTEM 2026-2030
WASTEWATER DISTRICT WIDE

Project ID	Project Name	Budget total	2026	2027	2028	2029	2030	Period Total
1632	Easterly Stockroom Relocation	\$12,763,053	\$235,532	\$4,336	\$0	\$0	\$0	239,868
1687	District Wide Elevator Modernization	\$4,061,579	403,197	2,191,438	603,768	52,592	-	3,250,995
1694	District Wide Fire Alarm and Security Upgrades	\$1,460,451	958,835	-	-	-	-	958,835
1696	District Wide HVAC Equipment and Systems Upgrades Phase 5 (HVAC-5)	\$12,332,787	1,759,966	4,033,471	4,061,795	54,587	-	9,909,819
1699	District-Wide Space Improvements	\$4,986,530	570,423	1,997,638	1,131,029	-	-	3,699,090
1702	Westerly Admin Roof and Window Improvements	\$940,400	577,052	-	-	-	-	577,052
1707	EMSC Laboratory Air Handling Unit Replacement	\$3,015,725	2,137,691	0	-	-	-	2,137,691
1715	Westerly Administration Building Elevator Modernization	\$458,000	376,085	13,215	-	-	-	389,300
1720	Districtwide Roof Improvements Phase 3	\$4,036,416	523,009	2,786,660	121,284	-	-	3,430,953
1722	Easterly Fire Alarm System Replacement	\$4,500,000	38,553	2,593,532	1,192,916	-	-	3,825,000
1699A	District Wide Space Improvement Phase 1	\$200,000	170,000	-	-	-	-	170,000
2018-234D	District Wide HVAC Equipment and Systems Upgrades Phase 6 (HVAC-6)	\$13,800,000	-	-	-	1,021,406	835,781	1,857,187
2025-613	Districtwide Sidewalk and Paving	\$640,000	-	-	-	63,750	365,500	429,250
2025-637	Easterly FST Sinkhole Geotechnical Investigation	\$1,000,000	1,232	848,769	85,000	-	-	935,001
2025-673	Easterly Structural Improvements	\$2,304,000	-	-	-	243,847	1,597,687	1,841,534
Building Improvements			\$7,751,576	\$14,469,059	\$7,195,792	\$1,436,181	\$2,798,968	\$33,651,576
Grand Total CIP Total			\$276,060,149	\$277,389,845	\$259,875,381	\$201,822,500	\$77,622,290	\$1,092,770,165

NORTHEAST OHIO REGIONAL SEWER DISTRICT
FIVE YEAR MAJOR CAPITAL IMPROVEMENT PLAN REPORT - STORMWATER SYSTEM 2026-2030
STORMWATER DISTRICT WIDE

Project ID	Project Name	Budget total	2026	2027	2028	2029	2030	Period Total
1630	Hemlock Creek Bank Stabilization in Seven Hills Phase 1	\$3,162,308	\$ 25,450	\$ -	\$ -	\$ -	\$ -	\$ 25,450
1651	Mill Creek Restoration near Cricket Lane in Warrensville Heights	6,556,860	0	0	15,915	4,334,281	1,513,758	5,863,954
1658	Baldwin Creek Dell Haven Basin near York Road	4,067,894	48,140	6,269	0	0	0	54,408
1659	Renewal of Culverted Streams II ROCS 2A	16,932,640	13,500,073	2,078,570	53,221	0	0	15,631,864
1688	Chippewa Creek Flood Reduction Project Near Echo Lane	8,342,615	21,956	0	0	0	0	21,956
1701	Renewal of Culverted Streams III	4,242,268	251,803	0	0	0	0	251,803
1704	Abram Creek Smith Road Basin Improvement	3,119,597	211,840	0	0	0	0	211,840
1713	Big Creek Flood Reduction near Maplewood Road	17,868,475	1,238,773	320,595	945,952	12,381,386	661,376	15,548,083
1719	Renewal of Culverted Stream RB00205	527,341	106,154	96,425	245,598	75,281	3,882	527,341
1723	Doan Brook Conveyance Improvement near University Circle	5,600,000	0	777,278	2,852,644	1,904,920	65,158	5,600,000
1728	Nine Mile Debris Rack near Belvoir	525,451	519,812	5,639	0	0	0	525,451
1659B	Renewal of Culverted Streams II ROCS 2B	7,431,303	0	255,167	5,544,873	0	0	5,800,040
2022-SW647-D	Doan Brook Problem Area 6 - DB00180 Phase D/2	9,004,338	0	0	0	0	1,592,594	1,592,594
ROCS04	Renewal of Culverted Streams 04	2,183,335	0	0	0	0	335,898	335,898
	Stormwater Testing and Construction Inspection Services	375,000	75,000	75,000	75,000	75,000	75,000	375,000
CIP Stormwater Total			\$15,999,000	\$3,614,943	\$9,733,204	\$18,770,868	\$4,247,667	\$52,365,682
Stormwater Land Total			\$3,580,000	\$1,900,000	\$2,000,000	\$2,000,000	\$3,000,000	\$12,480,000
Stormwater Total Capital			\$19,579,000	\$5,514,943	\$11,733,204	\$20,770,868	\$7,247,667	\$64,845,682

NORTHEAST OHIO REGIONAL SEWER DISTRICT							
2026-2030 MINOR CAPITAL IMPROVEMENT PLAN							
ALL BUDGET CENTERS							
BUDGET CENTER	PROJECT DESCRIPTION	2026	2027	2028	2029	2030	TOTAL
1100 - Wastewater - Southerly WWTP	Safety Railing at Headworks	\$ 95,000	\$ -	\$ -	\$ -		\$ 95,000
1200 - Wastewater - Westerly WWTP	Asphalt Repair/ Crack Sealing	0	0	30,000	0	0	30,000
1700 - Wastewater - Building Maintenance	CARRYOVER: Door Replacements 4-Panel Special Lite Doors (Westerly - 2)	100,000	0	0	0	0	100,000
1700 - Wastewater - Building Maintenance	Door ReplacementsMandoors (Southerly - 13, Easterly - 5);	0	160,000	0	0	0	160,000
1700 - Wastewater - Building Maintenance	Easterly Gallery Door Replacements - 17	0	145,000	0	0	0	145,000
6300 - Wastewater - Administrative Services	CARRYOVER: SIPH/SIPL Prowatch Readers- All Locations	50,000	0	0	0	0	50,000
6300 - Wastewater - Administrative Services	CARRYOVER: George J. McMonagle Building- Lighting Improvement Project	231,000	0	0	0	0	231,000
6300 - Wastewater - Administrative Services	CARRYOVER: George J. McMonagle Building- Fire Alarm System Upgrade	85,000	0	0	0	0	85,000
6300 - Wastewater - Administrative Services	George J. McMonagle Building- Carpet Replacement First Floor West Wing	0	0	85,000	0	0	85,000
6300 - Wastewater - Administrative Services	CARRYOVER: Environmental Maintenance & Service Center- Fleet Lower Level Office Remodel	23,635	0	0	0	0	23,635
6300 - Wastewater - Administrative Services	CARRYOVER: Environmental Maintenance & Service Center- Fire Suppression Valve for EMSC Garage	60,000	0	0	0	0	60,000
8400 - Wastewater - Environmental Health and Safety	District-wide Fire and Life Safety System Repairs	25,000	0	0	0	0	25,000
Total Minor Building Improvements Outlay		\$ 669,635	\$ 305,000	\$ 115,000	\$ -	\$ -	\$ 1,089,635
1100 - Wastewater - Southerly WWTP	First Stage/ CVI Lift Station: Rebuild One (1) Pump	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ 80,000
1100 - Wastewater - Southerly WWTP	First Stage/ CVI Lift Station: CVI Submersible Sump Pump Repair	60,000	0	0	0	0	60,000
1100 - Wastewater - Southerly WWTP	First Stage/ CVI Lift Station: Rehabilitate One (1) 800 HP Motor & Eddy Current Clutch	0	30,000	30,000	30,000	0	90,000
1100 - Wastewater - Southerly WWTP	First Stage Blower Building (Bldg. #15): 18000 HR PAC PC -Two PAC's #2 and #3	0	40,000	25,000	50,000	0	115,000
1100 - Wastewater - Southerly WWTP	Lift Station: Rebuild One (1) Pump- SSLS	30,000	30,000	30,000	0	0	90,000
1100 - Wastewater - Southerly WWTP	Headworks: Replace Chain on Bar Screen	47,000	48,000	49,000	0	0	144,000
1100 - Wastewater - Southerly WWTP	Headworks: Replace Two (2) CRBV Valve Actuator	147,000	0	0	0	0	147,000
1100 - Wastewater - Southerly WWTP	REF: Condensate Reroute	30,000	0	0	0	0	30,000
1100 - Wastewater - Southerly WWTP	REF: Reactor Repairs	100,000	0	0	0	0	100,000
1100 - Wastewater - Southerly WWTP	REF: Centrifuge Rebuild Contract-Biosolids	180,000	180,000	180,000	0	0	540,000
1100 - Wastewater - Southerly WWTP	REF: Replace Mist Eliminator Pads	0	15,000	15,000	0	0	30,000
1100 - Wastewater - Southerly WWTP	REF: SPC Mercury Media 1 Layer + 3 Modules (12 Modules- 1 Layer Annually Starting in 2026)	121,500	121,500	121,500	121,500	0	486,000
1100 - Wastewater - Southerly WWTP	REF: Rebuild Two (2) Schwing Gearboxes	60,000	0	0	0	0	60,000
1100 - Wastewater - Southerly WWTP	REF: Backwash Strainer	50,000	0	0	0	0	50,000
1100 - Wastewater - Southerly WWTP	REF: Roof Spray Pumps	30,000	0	0	0	0	30,000
1100 - Wastewater - Southerly WWTP	Secondary Treatment: Rebuild One (1) SSRS Screw Pump Gear Box	0	0	35,000	0	0	35,000
1100 - Wastewater - Southerly WWTP	Secondary Treatment: Rebuild Two (2) NPW Pump #3	80,000	40,000	40,000	40,000	0	200,000
1100 - Wastewater - Southerly WWTP	General Plant: Purchase Beamex MC6 Calibrator and Communicator	0	30,000	0	0	0	30,000
1100 - Wastewater - Southerly WWTP	General Plant: Purchase Two (2) Stanley Hydraulic Pumps	0	0	30,000	0	0	30,000
1100 - Wastewater - Southerly WWTP	Training Center (Bldg 17): North Bay Crane	60,000	0	0	0	0	60,000
1100 - Wastewater - Southerly WWTP	Training Center (Bldg 17): South Bay Crane	60,000	0	0	0	0	60,000
1200 - Wastewater - Westerly WWTP	Schwing Pump Auger Screw and Housing Replacement	90,000	0	0	0	0	90,000
1200 - Wastewater - Westerly WWTP	Schwing Pump Feed Screw Conveyor	55,000	0	0	0	0	55,000
1200 - Wastewater - Westerly WWTP	Centrifuge Rebuild - 2 units (1/ yr ROTODIF AND RA)	92,000	0	0	0	0	92,000
1200 - Wastewater - Westerly WWTP	Phosphax/ Filtrax Analyzer for TFE Channel	60,000	0	0	0	0	60,000
1200 - Wastewater - Westerly WWTP	Centrate Pump Rebuilds in 2026	85,000	0	0	0	0	85,000
1200 - Wastewater - Westerly WWTP	NPW Pump Motor Rebuild/ Recondition (SPARE)	75,000	0	0	0	0	75,000
1200 - Wastewater - Westerly WWTP	Centrifuge Feed Pump Rebuilds	225,000	0	0	0	0	225,000
1200 - Wastewater - Westerly WWTP	PST 1 Repairs	270,000	0	0	0	0	270,000
1200 - Wastewater - Westerly WWTP	Centrifuge Feed Pump Repairs, VFDs and Controllers	100,000	0	0	0	0	100,000
1200 - Wastewater - Westerly WWTP	Centrifuge Repairs (Sole Source Contract General Allowance)	25,000	0	0	0	0	25,000
1200 - Wastewater - Westerly WWTP	CARRYOVER: Upgrade 3 Boilers to Propylene Glycol: 2- Maintenance Building (W40), 1 - Locker Storage Building (W90)	75,000	0	0	0	0	75,000
1200 - Wastewater - Westerly WWTP	Dynablend Booster Pump	0	0	25,000	0	0	25,000

NORTHEAST OHIO REGIONAL SEWER DISTRICT							
2026-2030 MINOR CAPITAL IMPROVEMENT PLAN							
ALL BUDGET CENTERS							
BUDGET CENTER	PROJECT DESCRIPTION	2026	2027	2028	2029	2030	TOTAL
1200 - Wastewater - Westerly WWTP	CTT Effluent Gate Replacement	0	0	40,000	0	0	40,000
1200 - Wastewater - Westerly WWTP	CARRYOVER: Grit Pump Actuators: Purge and Suction Valves (12)	96,000	0	0	0	0	96,000
1200 - Wastewater - Westerly WWTP	Incline Transfer Screw Replacement	40,000	0	0	0	0	40,000
1300 - Wastewater - Easterly WWTP	Mixed Liquor Flow Transducers (ultrasonic) RPL for Calculated Flow	48,000	48,000	48,000	72,000	0	216,000
1300 - Wastewater - Easterly WWTP	4 Hypo Gear Pumps	60,000	0	0	0	0	60,000
1300 - Wastewater - Easterly WWTP	Portable Flexim Flow Meter	0	35,000	0	0	0	35,000
1300 - Wastewater - Easterly WWTP	PIG Launch Valve and Actuator	30,000	0	0	0	0	30,000
1300 - Wastewater - Easterly WWTP	Hypo Flow Meter (Coriolis)	30,000	0	0	0	0	30,000
1300 - Wastewater - Easterly WWTP	NPW Pump Check Valves	51,000	0	0	0	0	51,000
1300 - Wastewater - Easterly WWTP	Auxiliary Drain Pump for Central Channel	45,000	0	0	0	0	45,000
1300 - Wastewater - Easterly WWTP	NPW Pump (Spare)	0	30,000	0	0	0	30,000
1500 - Wastewater - Sewer System Maintenance And Operation	Tri Position Transfer Switch	50,000	0	0	0	0	50,000
1500 - Wastewater - Sewer System Maintenance And Operation	Odor Control Media Replacement (2 Locations)	325,000	0	0	0	0	325,000
1500 - Wastewater - Sewer System Maintenance And Operation	Division Ave. Crane Replacement	42,000	0	0	0	0	42,000
1600 - Wastewater - Fleet Services	CARRYOVER: Shop Upgrade/ Portable Rechargeable Lift	77,000	0	0	0	0	77,000
1600 - Wastewater - Fleet Services	CARRYOVER: Generator Control Panel Replacement	700,000	0	0	0	0	700,000
1800 - Wastewater - Water Quality & Industrial Surveillance	Drone	52,160	0	0	0	0	52,160
1800 - Wastewater - Water Quality & Industrial Surveillance	Watercraft Vessel	188,325	0	0	0	0	188,325
1800 - Wastewater - Water Quality & Industrial Surveillance	Rover Camera For IDDE investigations to replace current Rover that was purchased in 2019 which is being phased out by the company.	0	75,000	0	0	0	75,000
1900 - Wastewater - Analytical Services	Replacement Autotitrator for Bulk Chemicals	0	0	35,000	0	0	35,000
1900 - Wastewater - Analytical Services	Replacement BOD Analyzer	0	0	50,000	0	0	50,000
1900 - Wastewater - Analytical Services	Replacement COD Analyzer	0	0	0	0	45,000	45,000
1900 - Wastewater - Analytical Services	Replacement ICP-MS (Metals NPDES permits)	0	0	0	0	220,000	220,000
1900 - Wastewater - Analytical Services	Replacement ICP (Metals NPDES permit support)	150,000	0	0	0	0	150,000
1900 - Wastewater - Analytical Services	Replacement Autoclave	0	60,000	0	0	0	60,000
1900 - Wastewater - Analytical Services	Replacement GC/MS/MS (pretreatment program support)	0	0	0	300,000	0	300,000
1900 - Wastewater - Analytical Services	Replacement GC/MS (pretreatment program support)	0	120,000	0	0	0	120,000
1900 - Wastewater - Analytical Services	Replacement TOC/TN Analyzer (Aqueous & Solids)	0	100,000	0	0	0	100,000
1900 - Wastewater - Analytical Services	Replacement CAAS for HABs	0	0	30,000	0	0	30,000
1900 - Wastewater - Analytical Services	Replacement qPCR System	0	0	45,000	0	0	45,000
1900 - Wastewater - Analytical Services	Replacement Discrete Analyzer	0	0	50,000	0	0	50,000
Total Machinery & Equipment outlay		\$ 4,191,985	\$ 1,042,500	\$ 918,500	\$ 613,500	\$ 265,000	\$ 7,031,485
1100 - Wastewater - Southerly WWTP	REPLACEMENT: Four (4) Utility Carts	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	-	\$ 250,000
1100 - Wastewater - Southerly WWTP	REPLACEMENT: 2009 Southerly Bus (V20-52848)	110,000	0	0	0	0	110,000
1100 - Wastewater - Southerly WWTP	ADDITION: Grease Trailer	113,000	0	0	0	0	113,000
1100 - Wastewater - Southerly WWTP	REPLACEMENT: Clark Towmotor (V33-79450)	0	60,000	0	0	0	60,000
1100 - Wastewater - Southerly WWTP	REPLACEMENT: 1995 Southerly Mobile Crane (V25-R205B)	0	330,000	0	0	0	330,000
1100 - Wastewater - Southerly WWTP	REPLACEMENT: 2005 F-250 Shift Truck (V12-17619)	0	70,000	0	0	0	70,000
1100 - Wastewater - Southerly WWTP	REPLACEMENT: 2016 F-150 Shift Truck (V12-07834)	0	0	0	70,000	0	70,000
1200 - Wastewater - Westerly WWTP	REPLACEMENT: Two (2) Utility Carts (V82-11143, V82-11426)	50,000	0	0		0	50,000
1300 - Wastewater - Easterly WWTP	REPLACEMENT - Plant Utility Vehicles (2/ yr. @ \$25K each)	50,000	50,000	50,000	0	0	150,000
1300 - Wastewater - Easterly WWTP	ADDITION- Skid Steer	0	30,000	0	0	0	30,000
1400 - Wastewater - Maintenance Services	REPLACEMENT: 2007 Chevrolet Impala (V01-69687)	35,000	0	0	0	0	35,000
1500 - Wastewater - Sewer System Maintenance And Operation	CARRYOVER- ADDITION: Two (2) Enclosed Utility Trucks	253,000	0	0	0	0	253,000
1500 - Wastewater - Sewer System Maintenance And Operation	CARRYOVER- REPLACEMENT: SUV (V10-20293)	35,000	0	0	0	0	35,000
1500 - Wastewater - Sewer System Maintenance And Operation	REPLACEMENT: Enclosed Utility Truck (V13-42268)	135,000	0	0	0	0	135,000
1500 - Wastewater - Sewer System Maintenance And Operation	REPLACEMENT: Small Crane Truck (V14-74273)	200,000	0	0	0	0	200,000
1500 - Wastewater - Sewer System Maintenance And Operation	REPLACEMENT: Jet/Vac (V22-24763)	700,000	0	700,000	0	0	1,400,000

NORTHEAST OHIO REGIONAL SEWER DISTRICT							
2026-2030 MINOR CAPITAL IMPROVEMENT PLAN							
ALL BUDGET CENTERS							
BUDGET CENTER	PROJECT DESCRIPTION	2026	2027	2028	2029	2030	TOTAL
1500 - Wastewater - Sewer System Maintenance And Operation	REPLACEMENT: Straight Jet Water Truck (V22-78043)	0	350,000	0	0	0	350,000
1500 - Wastewater - Sewer System Maintenance And Operation	ADDITION: Towmotor	0	60,000	0	0	0	60,000
1500 - Wastewater - Sewer System Maintenance And Operation	REPLACEMENT: Utility Truck (V13-76005)	0	110,000	0	0	0	110,000
1500 - Wastewater - Sewer System Maintenance And Operation	REPLACEMENT: Video Truck (V21-71466)	0	0	0	0	400,000	400,000
1600 - Wastewater - Fleet Services	CARRYOVER - REPLACEMENT: Road Service Vehicle (V13-16617)	110,000	0	0	0	0	110,000
1600 - Wastewater - Fleet Services	REPLACEMENT: One-Ton Open Utility Body with Extended Cab (V12-79740)	100,000	0	0	0	0	100,000
1600 - Wastewater - Fleet Services	REPLACEMENT: Loaner Compact SUV (V10-50006)	35,000	0	0	0	0	35,000
1600 - Wastewater - Fleet Services	REPLACEMENT: Loaner Compact SUV (V10-13419)	35,000	0	0	0	0	35,000
1600 - Wastewater - Fleet Services	REPLACEMENT: Loaner Compact SUV (V10-27864)	35,000	0	0	0	0	35,000
1600 - Wastewater - Fleet Services	REPLACEMENT: Loaner Compact SUV (V11-38545)	0	35,000	0	0	0	35,000
1600 - Wastewater - Fleet Services	REPLACEMENT: Loaner Bucket Truck to a Boom Truck (V13-95694)	0	150,000	0	0	0	150,000
1700 - Wastewater - Building Maintenance	CARRYOVER- REPLACEMENT: Building Maintenance Stake Body Truck (V14-98683)	86,000	0	0	0	0	86,000
1700 - Wastewater - Building Maintenance	CARRYOVER- REPLACEMENT: Enclosed Utility Truck - BMP (V13-13673)	85,000	0	0	0	0	85,000
1700 - Wastewater - Building Maintenance	CARRYOVER- REPLACEMENT: Enclosed Utility Truck - BMP (V13-21773)	0	135,000	0	0	0	135,000
1700 - Wastewater - Building Maintenance	REPLACEMENT: Scissor Lift (V83-12450)	32,000	0	0	0	0	32,000
6300 - Wastewater - Administrative Services	REPLACEMENT: Loaner Vehicle GJM (7595)	0	0	30,000	0	0	30,000
6300 - Wastewater - Administrative Services	REPLACEMENT: Loaner Vehicle GJM (7596)	0	0	30,000	0	0	30,000
3300 - Wastewater - Building Systems	REPLACEMENTS: Three (3) HVAC Cargo Vans	0	225,000	0	0	0	225,000
3300 - Wastewater - Building Systems	REPLACEMENT: HVAC Cargo Van (V12-17620)	75,000	0	0	0	0	75,000
9000 - Wastewater - Engineering And Construction	District vehicle ordered in 2025 not delivered. Expected delivery 2026.	73,500	0	0	0	0	73,500
2100 - Wastewater - Security	Replacing SUV V10-20006; 1 vehicles in 2025; Not received in 2025	60,000	0	0	0	0	60,000
6400 - Wastewater - Government and Customer Relations	Vehicle/Truck for GNA & JTP	100,000	0	0	0	0	100,000
1800 - Wastewater - Water Quality & Industrial Surveillance	4WD Pick Up Truck w/Tool Cap GMC 1500	0	50,000	0	0	0	50,000
1800 - Wastewater - Water Quality & Industrial Surveillance	4WD Ford Expedition	0	60,000	0	0	0	60,000
1800 - Wastewater - Water Quality & Industrial Surveillance	4WD Pick Up Truck Extended (4 door cab) w/Tool Cap	0	0	65,000	0	0	65,000
1800 - Wastewater - Water Quality & Industrial Surveillance	4WD Pick Up Truck w/Tool Cap F-150	0	0	0	55,000	0	55,000
1800 - Wastewater - Water Quality & Industrial Surveillance	Ford Transit Connect	0	0	0	0	35,000	35,000
1800 - Wastewater - Water Quality & Industrial Surveillance	4WD Pick Up Truck w/Tool Cap F-250	0	0	0	0	70,000	70,000
6100 - Wastewater - Inventory Control	REPLACEMENT: Forklift with High Reach capability is Building #75 (V33-00838)	50,000	0	0	0	0	50,000
							0
Total Vehicles Outlay		\$ 2,657,500	\$ 1,765,000	\$ 925,000	\$ 175,000	\$ 505,000	\$ 6,027,500
6300 - Wastewater - Administrative Services	Environmental Maintenance & Service Center- Deck Replacement	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Total Grounds Outlay		\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
3100 - Wastewater - Process Control And Automation	Quantum Scalar i3 System	\$ 35,000					\$ 35,000
3000 - Wastewater - Information Technology	Physical Server Replacements (IT 2@\$25K) (ID 821 - OT 7@\$25K)	225,000	225,000	100,000	150,000	150,000	850,000
3000 - Wastewater - Information Technology	Annual Refresh - Desktops/Laptops (ID 835 - OT 20 laptops)	360,000	360,000	360,000	360,000	360,000	1,800,000
3000 - Wastewater - Information Technology	General Computer Hardware (includes wireless requests, IDF cabinets, etc.)	40,000	40,000	40,000	40,000	40,000	200,000
3000 - Wastewater - Information Technology	Honeywell NVR Replacements (4@\$26K)	104,000	0	0	0	0	104,000
3000 - Wastewater - Information Technology	ID 829 RSMP Stormwater Server (1@\$20K)	0	0	0	0	0	0
3000 - Wastewater - Information Technology	Project: Westerly Wireless Tunnel Project Phase 1 & 2 (2023 carry-over project)	0	0	0	0	0	0
3000 - Wastewater - Information Technology	Project: Firewall Upgrade Project (2025 carry-over project)	90,000	0	0	0	0	90,000
3000 - Wastewater - Information Technology	Project: 6840 Replacement GJM and EMSC (2025 carry-over)	0	0	0	0	0	0
3000 - Wastewater - Information Technology	Project: 6840 Replacement Treatment Plants (PS \$30K, HW \$150K)	180,000	0	0	0	0	180,000
3000 - Wastewater - Information Technology	Project: Plant Wifi Coverage - Phase 1 (Survey \$60K, Initial WAPs \$40K)	100,000	75,000	75,000	75,000	0	325,000
3000 - Wastewater - Information Technology	Project: UKG Clock replacement	120,000	0	0	0	0	120,000
3000 - Wastewater - Information Technology	Paging System Upgrade Project	35,000	0	0	0	0	35,000
Total Computer Hardware Outlay		\$ 1,289,000	\$ 700,000	\$ 575,000	\$ 625,000	\$ 550,000	3,739,000

NORTHEAST OHIO REGIONAL SEWER DISTRICT							
2026-2030 MINOR CAPITAL IMPROVEMENT PLAN							
ALL BUDGET CENTERS							
BUDGET CENTER	PROJECT DESCRIPTION	2026	2027	2028	2029	2030	TOTAL
3000 - Wastewater - Information Technology	PIMS Upgrade	\$ 520,000	\$ -	\$ -	\$ -	\$ -	\$ 520,000
3000 - Wastewater - Information Technology	EBS enhancement & PBCS upgrade	75,000	0	0	0	0	75,000
3000 - Wastewater - Information Technology	OnBase Upgrade	70,000	0	0	0	0	70,000
3000 - Wastewater - Information Technology	Kahua enhancements	200,000	0	0	0	0	200,000
3000 - Wastewater - Information Technology	Public Record Management Software implementation	0	50,000	0	0	0	50,000
3000 - Wastewater - Information Technology	Implement Solution for COI without software cost (\$28,000)	91,291	0	0	0	0	91,291
3000 - Wastewater - Information Technology	NexGen Integration enhancements	50,000	0	0	0	0	50,000
3000 - Wastewater - Information Technology	Cherwell Replacement-Ivanti Neurons for ITSM and ITAM Implementation	264,168	0	0	0	0	264,168
Total Computer Software Outlay		\$ 1,270,459	\$ 50,000	\$ -	\$ -	\$ -	\$ 1,320,459
6300 - Wastewater - Administrative Services	WWWTP UPM and Construction Coordinator Office Furniture	\$ -	\$ 37,000	\$ -	\$ -	\$ -	\$ 37,000
Total Furniture Outlay		\$ -	\$ 37,000	\$ -	\$ -	\$ -	\$ 37,000
Total Minor Capital Outlay		\$ 10,108,579	\$ 3,899,500	\$ 2,533,500	\$ 1,413,500	\$ 1,320,000	\$ 19,275,079

NORTHEAST OHIO REGIONAL SEWER DISTRICT
Impact of Capital Investments on Operating Budget
As of December 31, 2025

Project No.	Project	CAPX	Turnover Date	OPX	OPX as % of CAPX or Est.	Inflation %	2026	2027	2028	2029	2030
1582	Southerly Building Demolition	\$ 162,382	2025	Power	Estimate	3.73%	\$ 103,730	\$ 107,599	\$ 111,613	\$ 115,776	\$ 120,094
1582				Chemicals	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1582				Materials	0.000%	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1582				Labor	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1580	Collections PLC Replacement	\$ 9,262,884	2025	Power	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1580				Chemicals	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1580				Materials	-0.250%	3.73%	\$ (24,021)	\$ (24,917)	\$ (25,846)	\$ (26,810)	\$ (27,810)
1580				Labor	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1670	Easterly Tunnel Dewatering and Division Ave. Pump Stations Improvements	\$ 3,311,000	2026	Power	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1670				Chemicals	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1670				Materials	-1.000%	3.73%	\$ (33,110)	\$ (34,345)	\$ (35,626)	\$ (36,955)	\$ (38,333)
1670				Labor	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1671	Broadway Pump Station Elimination	\$ 2,000,000	2029	Power	Estimate	3.73%	\$ -	\$ -	\$ -	\$ (6,700)	\$ (6,950)
1671				Chemicals	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1671				Materials	0.000%	3.73%	\$ -	\$ -	\$ -	\$ (11,600)	\$ (12,033)
1671				Labor	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1717	CSO 203 Relocation	\$ 6,000,000	2027	Power	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1717				Chemicals	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1717				Materials	-0.250%	3.73%	\$ -	\$ (15,000)	\$ (15,560)	\$ (16,140)	\$ (16,742)
1717				Labor	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1598	Westerly Tunnel Dewatering Pump Station (C)	\$ 294,653	2025	Power	Estimate	3.73%	\$ 245,840	\$ 255,010	\$ 264,522	\$ 274,388	\$ 284,623
1598				Chemicals	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1598				Materials	0.500%	3.73%	\$ 31,119	\$ 32,280	\$ 33,484	\$ 34,733	\$ 36,028
1598				Labor	Estimate	3.73%	\$ 189,800	\$ 196,879	\$ 204,223	\$ 211,840	\$ 219,742
1486	Westerly Chemically Enhanced High Rate Treatment Facility	\$ 15,718,301	2025	Power	Estimate	3.73%	\$ 79,353	\$ 82,313	\$ 85,384	\$ 88,568	\$ 91,872
1486				Chemicals	Estimate	3.73%	\$ 311,190	\$ 322,797	\$ 334,838	\$ 347,327	\$ 360,282
1486				Materials	0.300%	3.73%	\$ 207,460	\$ 215,198	\$ 223,225	\$ 231,551	\$ 240,188
1486				Labor	Estimate	3.73%	\$ 363,055	\$ 376,597	\$ 390,644	\$ 405,215	\$ 420,330
1536	Shoreline Storage Tunnel	\$ 15,006,294	2025	Power	Estimate	3.73%	\$ 73,908	\$ 76,664	\$ 79,524	\$ 82,490	\$ 85,567
1536				Chemicals	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1536				Materials	0.075%	3.73%	\$ 11,675	\$ 12,110	\$ 12,562	\$ 13,030	\$ 13,516
1536				Labor	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -

NORTHEAST OHIO REGIONAL SEWER DISTRICT
Impact of Capital Investments on Operating Budget
As of December 31, 2025

Project No.	Project	CAPX	Turnover Date	OPX	OPX as % of CAPX or Est.	Inflation %	2026	2027	2028	2029	2030
	Pearl & Jennings Road Storage Tanks & Pump Station Upgrades		2025								
1548		\$ 854,428		Power	Estimate	3.73%	\$ 67,425	\$ 69,939	\$ 72,548	\$ 75,254	\$ 78,061
1548				Chemicals	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1548				Materials	0.575%	3.73%	\$ 20,746	\$ 21,520	\$ 22,323	\$ 23,155	\$ 24,019
1548				Labor	Estimate	3.73%	\$ 107,181	\$ 111,179	\$ 115,326	\$ 119,627	\$ 124,089
	Shoreline Consolidation Sewer		2025								
1574		\$ 1,405,760		Power	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1574				Chemicals	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1574				Materials	0.075%	3.73%	\$ 1,094	\$ 1,134	\$ 1,177	\$ 1,221	\$ 1,266
1574				Labor	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
	Southerly Tunnel Dewatering Pump Station		2026								
1672		\$ 65,000,000		Power	Estimate	3.73%	\$ 130,000	\$ 134,849	\$ 139,879	\$ 145,096	\$ 150,508
1672				Chemicals	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1672				Materials	0.000%	3.73%	\$ 30,000	\$ 31,119	\$ 32,280	\$ 33,484	\$ 34,733
1672				Labor	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
	Southerly Tunnel and Consolidation		2025								
1622		\$ 81,975,044		Power	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1622				Chemicals	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1622				Materials	0.020%	3.73%	\$ 17,007	\$ 17,641	\$ 18,299	\$ 18,981	\$ 19,689
1622				Labor	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
	Big Creek Tunnel (BCT)		2026								
1680		\$ 295,000,000		Power	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1680				Chemicals	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1680				Materials	0.005%	3.73%	\$ 14,750	\$ 15,300	\$ 15,871	\$ 16,463	\$ 17,077
1680				Labor	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
	Bid Creek CSO-059 Storage Tank		2029								
1729		\$ 17,031,976		Power	Estimate	3.73%	\$ -	\$ -	\$ -	\$ 65,000	\$ 67,425
1729				Chemicals	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1729				Materials	0.000%	3.73%	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,746
1729				Labor	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
	Easterly Chemically Enhanced High Rate Treatment Facility		2026								
1399		\$ 210,000,000		Power	Estimate	3.73%	\$ 100,000	\$ 103,730	\$ 107,599	\$ 111,613	\$ 115,776
1399				Chemicals	Estimate	3.73%	\$ 300,000	\$ 311,190	\$ 322,797	\$ 334,838	\$ 347,327
1399				Materials	0.000%	3.73%	\$ 200,000	\$ 207,460	\$ 215,198	\$ 223,225	\$ 231,551
1399				Labor	Estimate	3.73%	\$ 200,000	\$ 207,460	\$ 215,198	\$ 223,225	\$ 231,551
	Southerly PLC Replacement (APM 2)		2025								
1570		\$ 10,009,583		Power	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1570				Chemicals	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1570				Materials	-0.250%	3.73%	\$ (25,957)	\$ (26,926)	\$ (27,930)	\$ (28,972)	\$ (30,052)
1570				Labor	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -

NORTHEAST OHIO REGIONAL SEWER DISTRICT
Impact of Capital Investments on Operating Budget
As of December 31, 2025

Project No.	Project	CAPX	Turnover Date	OPX	OPX as % of CAPX or Est.	Inflation %	2026	2027	2028	2029	2030
9047-2018	Gravity Belt Thickening	\$ 3,496,921	2034	Power	Estimate	3.73%	\$ (44,912)	\$ (46,588)	\$ (48,325)	\$ (50,128)	\$ (51,998)
9047-2018	Decomissioning			Chemicals	Estimate	3.73%	\$ (56,140)	\$ (58,234)	\$ (60,407)	\$ (62,660)	\$ (64,997)
9047-2018				Materials	-2.000%	3.73%	\$ (72,547)	\$ (75,253)	\$ (78,060)	\$ (80,972)	\$ (83,992)
9047-2018				Labor	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1637	Southerly 2nd Stage Aeration	\$ 24,704,835	2025	Power	-0.800%	3.73%	\$ (205,011)	\$ (212,658)	\$ (220,590)	\$ (228,818)	\$ (237,353)
1637	Improvements			Chemicals	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1637				Materials	0.000%	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1637				Labor	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1579	Easterly PLC Replacement	\$ 305,276	2025	Power	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1579	(APM 2)			Chemicals	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1579				Materials	-0.250%	3.73%	\$ (792)	\$ (821)	\$ (852)	\$ (884)	\$ (917)
1579				Labor	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
1607	Westerly Sludge Handling	\$ 14,805,491	2025	Power	Estimate	3.73%	\$ (348,097)	\$ (361,081)	\$ (374,549)	\$ (388,520)	\$ (403,012)
1607	Improvements			Chemicals	Estimate	3.73%	\$ (344,900)	\$ (357,764)	\$ (371,109)	\$ (384,951)	\$ (399,310)
1607				Materials	-0.670%	3.73%	\$ (102,897)	\$ (106,735)	\$ (110,716)	\$ (114,846)	\$ (119,130)
1607				Labor	Estimate	3.73%	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total							\$ 1,546,947	\$ 1,589,648	\$ 1,648,942	\$ 1,777,147	\$ 1,843,435

NORTHEAST OHIO REGIONAL SEWER DISTRICT

CAPITAL IMPROVEMENT PROGRAM - continued

Project Summaries

The following project summaries are presented to describe the major projects that will begin design or construction in the 2026 Capital Budget. For additional Capital Improvements Projects, please refer to the 10 Year Long-Term Financial Plan section.

Project:	Southerly Solids Handling Improvements		
Design Start:	2nd Quarter 2024		
Construction Start:	3rd Quarter 2026	Construction Est. (\$M):	\$26.0
Project Description:			
The Southerly Solids Handling Improvements project will make operational, maintenance, and safety improvements throughout the solids handling facilities at Southerly WWTP. Including but not limited to the Grease Unloading Station, Decant & Storage Facility, Sludge Storage Tanks, and Gravity Thickeners.			

Project:	Westerly Headworks and Miscellaneous Improvements		
Design Start:	3rd Quarter 2026		
Construction Start:	1st Quarter 2028	Construction Est. (\$M):	\$17.0
Project Description:			
The Westerly Headworks and Miscellaneous Project is a comprehensive capital improvement initiative to rehabilitate aging headworks equipment, including screens, grit systems, actuators, and flow/level instrumentation, to preserve plant capacity and regulatory compliance. It also delivers building code, structural, and architectural repairs, grating and pipe system upgrades, sanitary and odor control improvements, and site signage, enhancing safety, reliability, and operational flexibility at Westerly WWTC.			

Project:	Westerly Trickling Filter and Solids Contact Tank Aeration Improvements		
Design Start:	1st Quarter 2024		
Construction Start:	2nd Quarter 2026	Construction Est. (\$M):	\$30.0
Project Description:			
This project consists of replacement of the filter media and equipment within the three trickling filters at Westerly WWTC and building and code improvements.			

NORTHEAST OHIO REGIONAL SEWER DISTRICT

CAPITAL IMPROVEMENT PROGRAM - continued

Project:	Easterly Chemically Enhanced High Rate Treatment Facility		
Design Start:	3rd Quarter 2015		
Construction Start:	2nd Quarter 2026	Construction Est. (\$M):	\$220.0
Project Description:			
The Easterly Chemically Enhanced High Rate Treatment (CEHRT) Facility is Consent Decree Control Measure 2. The Easterly CEHRT project includes preliminary design and then design of the new high rate treatment facility to treat CSO-001 based upon the findings documented in the Pilot Testing Report.			

Project:	Edgewater Beach Surge Tunnel		
Design Start:	1st Quarter 2026		
Construction Start:	3rd Quarter 2027	Construction Est. (\$M):	\$18.5
Project Description:			
The Edgewater Beach Surge Tunnel (EBST) will eliminate the CSO-069 outfall. The EBST project includes a diversion structure, drop shaft, and tunnel designed to convey flow and provide surge relief to the Northwest Interceptor during larger storm events.			

Project:	Southerly Tunnel Dewatering Pump Station		
Design Start:	3rd Quarter 2023		
Construction Start:	2nd Quarter 2026	Construction Est. (\$M):	\$71.0
Project Description:			
The Southerly Tunnel Dewatering Pump Station (STDPS) project is a key element of Control Measure #21 of the District's Consent Decree and includes the construction of a roughly 175 feet deep tunnel pump station that will dewater the Southerly Tunnel system. The 54 MGD pump station is planned to be installed inside of the 65-ft diameter mining shaft at the southern end of the Southerly Tunnel and will lift flows from the tunnel to then be conveyed by gravity to the SWWTP via the southwest interceptor (SWI).			

NORTHEAST OHIO REGIONAL SEWER DISTRICT

CAPITAL IMPROVEMENT PROGRAM - continued

Project:	Big Creek Tunnel (BCT)		
Design Start:	1st Quarter 2024		
Construction Start:	2nd Quarter 2026	Construction Est. (\$M):	\$300.0
Project Description:			
The Big Creek Tunnel is the primary part of Control Measure #22 of the District's Consent Decree and includes the construction of 22,400 lf of 20-foot diameter storage tunnel that will provide CSO control to 11 CSOs in a tributary area of 4,700 acres.			

Project:	BCSO-2 Bellaire Tunnel and BC Regulators		
Design Start:	1st Quarter 2026		
Construction Start:	2nd Quarter 2028	Construction Est. (\$M):	\$28.0
Project Description:			
The BCSO-2 Bellaire Tunnel and BC Regulators (BCSO-2) project is part of Control Measure 22 - Big Creek Tunnel system. BCSO-2 consists of regulator modifications or replacements, sewer replacements, and construction of a tunnel diversion structure, drop shaft and tunnel to control combined sewer overflows (CSOs).			

Project:	BCSO-3 Consolidation Sewers		
Design Start:	4th Quarter 2026		
Construction Start:	3rd Quarter 2029	Construction Est. (\$M):	\$54.5
Project Description:			
The BCSO-3 Consolidation Sewers project will intercept wet weather overflows from numerous regulators along W 129th and W 143rd Streets to control CSOs 057, 058, 233 and 238 by directing flow to the Big Creek Tunnel.			

CAPITAL FINANCING



**Northeast Ohio
Regional Sewer District**

NORTHEAST OHIO REGIONAL SEWER DISTRICT

DEBT SERVICE

Typically, each year NEORSD prepares a five-year Capital Improvement Plan (CIP), which lists anticipated capital projects by category and the years in which the project will be constructed. Historically, NEORSD had been successful in obtaining federal construction grants to fund these projects. As grant funds decreased, NEORSD obtained funding for most projects through the State-administered Clean Water State Revolving Fund Program known as the Water Pollution Control Loan Fund (WPCLF) in Ohio. This program provides below market interest rate loans secured by user fees paid by customers. In addition to grant funds and low interest loan funds, NEORSD has also accessed the Ohio Water Development Authority (OWDA) market rate loan program. These loans are also secured by user fees. Other sources of funding for capital projects include internally generated funds and proceeds from NEORSD's own revenue bond financing. As NEORSD reviews its CIP, priority of funding will generally be:

- a) Grant funds
- b) Internally generated funds
- c) Low interest loan funds from WPCLF
- d) Revenue Bonds and Notes
- e) Market-rate loans from OWDA
- f) Other loan funds as available, such as Public Works Commission funds
- g) Lease financing

Consistently with the foregoing priorities, the Sewer District may from time to time establish interim financing mechanisms for its CIP, and it will generally seek to secure obligations that it issues or incurs for interim financing purposes on a subordinated basis relative to its Revenue Bonds.

WPCLF (SRF) Title VI of the Clean Water Act, as amended, authorizes the Administrator of the U.S. Environmental Protection Agency to make Federal capitalization grants to states for deposit in state water pollution control revolving funds (SRFs). From these funds, states can provide loans and other types of financial assistance, but not grants, to government entities for the construction of publicly owned wastewater treatment facilities. In Ohio, this SRF program is known as the Water Pollution Control Loan Fund and is jointly administered by the Ohio EPA and the OWDA. Principal balances on loans increase as project costs are incurred and subsequently reimbursed.

Interest accrues on principal amounts outstanding during the construction period and is combined with the principal balance upon completion of the project. The repayment period for each loan commences no later than the first January or July following the expected completion date of the project to which it relates, utilizing an estimate of total eligible project costs as the preliminary loan amount.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

DEBT SERVICE - continued

The Sewer District is required to submit final eligible project costs within one year of the project completion date at which time the final loan amount is determined and semi-annual payment amounts are adjusted to reflect such costs. Loans are to be repaid in semi-annual payments of principal and interest determined by each loan's amortization schedule. The loan amount outstanding as of December 31, 2025 was \$973,365,280. The Sewer District's obligation to make payments on its Water Pollution Control Loans is subordinate to its obligation to pay Debt Service on the Series 2016, 2017, 2019, 2020, 2021 and 2024 Bonds. The Sewer District will continue to maximize the use of OWDA and WPCLF loans to the extent of their availability.

Wastewater Improvement Revenue Refunding Bonds, Series 2016

The Sewer District issued \$25,015,000 of Wastewater Improvement Revenue Refunding Bonds, Series 2016 (the "2016 Series Bonds"), in connection with the advance refunding of its Wastewater Improvement Revenue Bonds, Series 2007 (the "2007 Series Bonds"). The 2016 Series Bonds are payable from the revenues of the Sewer District, after payment of operating and maintenance costs. The bonds are secured by a pledge of and lien on such net revenues. Revenues include all revenues (with certain exceptions) derived by the Sewer District from its ownership and operation of the System, which comprises its wastewater collection and wastewater treatment and disposal facilities. The bonds are additionally secured by a pledge of and lien on monies and investments comprising the Revenue Bond Debt Service Deposit.

Wastewater Improvement Revenue Refunding Bonds, Series 2017

On September 20, 2017, the Sewer District issued \$241,595,000 of Wastewater Improvement Revenue Refunding Bonds, Series 2017 (the "2017 Series Bonds"), in connection with the advance refunding of its Wastewater Improvement Revenue Bonds, Series 2013 (the "2013 Series Bonds"). The 2017 Series Bonds are payable from the revenues of the Sewer District, after payment of operating and maintenance costs. The bonds are secured by a pledge of and lien on such net revenues. Revenues include all revenues (with certain exceptions) derived by the Sewer District from its ownership and operation of the System, which comprises its wastewater collection and wastewater treatment and disposal facilities. The bonds are additionally secured by a pledge of and lien on monies and investments comprising the Revenue Bond Debt Service Deposit.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

DEBT SERVICE – continued

Wastewater Improvement Revenue Refunding Bonds, Series 2019

On September 10, 2019, the Sewer District issued \$245,005,000 of Wastewater Improvement Revenue Refunding Bonds, Series 2019 (the “2019 Series Bonds”), in connection with the advance refunding of its Wastewater Improvement Revenue Bonds, Series 2010 (the “2010 Series Bonds”). The 2019 Series Bonds are payable from the revenues of the Sewer District, after payment of operating and maintenance costs. The bonds are secured by a pledge of and lien on such net revenues. Revenues include all revenues (with certain exceptions) derived by the Sewer District from its ownership and operation of the System, which comprises its wastewater collection and wastewater treatment and disposal facilities. The bonds are additionally secured by a pledge of and lien on monies and investments comprising the Revenue Bond Debt Service Deposit.

Wastewater Improvement Revenue Refunding Bonds, Series 2020

On February 5, 2020, the Sewer District issued \$244,895,000 of Wastewater Improvement Revenue Refunding Bonds, Series 2020 (the “2020 Series Bonds”), in connection with the advance refunding of its Wastewater Improvement Revenue Bonds, Series 2014 (the “2014 Series Bonds”). The 2020 Series Bonds are payable from the revenues of the Sewer District, after payment of operating and maintenance costs. The bonds are secured by a pledge of and lien on such net revenues. Revenues include all revenues (with certain exceptions) derived by the Sewer District from its ownership and operation of the System, which comprises its wastewater collection and wastewater treatment and disposal facilities. The bonds are additionally secured by a pledge of and lien on monies and investments comprising the Revenue Bond Debt Service Deposit.

Wastewater Improvement Revenue Refunding Bonds, Series 2021

On July 29, 2021, the Sewer District issued \$114,295,000 of Wastewater Improvement Revenue Refunding Bonds, Series 2021 (the “2021 Series Bonds”), in connection with the advance refunding of its Wastewater Improvement Revenue Bonds, Series 2013 (the “2013 Series Bonds”) and Series 2014 (the “2014 Series Bonds”). The 2021 Series Bonds are payable from the revenues of the Sewer District, after payment of operating and maintenance costs. The bonds are secured by a pledge of and lien on such net revenues. Revenues include all revenues (with certain exceptions) derived by the Sewer District from its ownership and operation of the System, which comprises its wastewater collection and wastewater treatment and disposal facilities. The bonds are additionally secured by a pledge of and lien on monies and investments comprising the Revenue Bond Debt Service Deposit.

NORTHEAST OHIO REGIONAL SEWER DISTRICT

DEBT SERVICE – continued

Wastewater Improvement Revenue Refunding Bonds, Series 2024

On October 16, 2024, the Sewer District issued \$135,750,000 of Wastewater Improvement Revenue Refunding Bonds, Series 2024. The Series 2024 Bonds were comprised of \$135,750,000 to completely refund the outstanding 2010 Wastewater Improvement Revenue Bonds and refund a portion of the 2016, 2017, 2019, 2020 and 2021 Wastewater Improvement Revenue Bonds previously issued. The Refunding Bonds, Series 2024 were issued to advance refund the outstanding Series 2010, 2016, 2017, 2019, 2020 and 2021 Bonds and achieve uniform debt service savings. The 2024 Series Bonds are payable from the revenues of the Sewer District, after payment of operating and maintenance costs. The bonds are secured by a pledge of and lien on such net revenues. Revenues include all revenues (with certain exceptions) derived by the Sewer District from its ownership and operation of the System, which comprises its wastewater collection and wastewater treatment and disposal facilities. The bonds are additionally secured by a pledge of and lien on monies and investments comprising the Revenue Bond Debt Service Deposit.

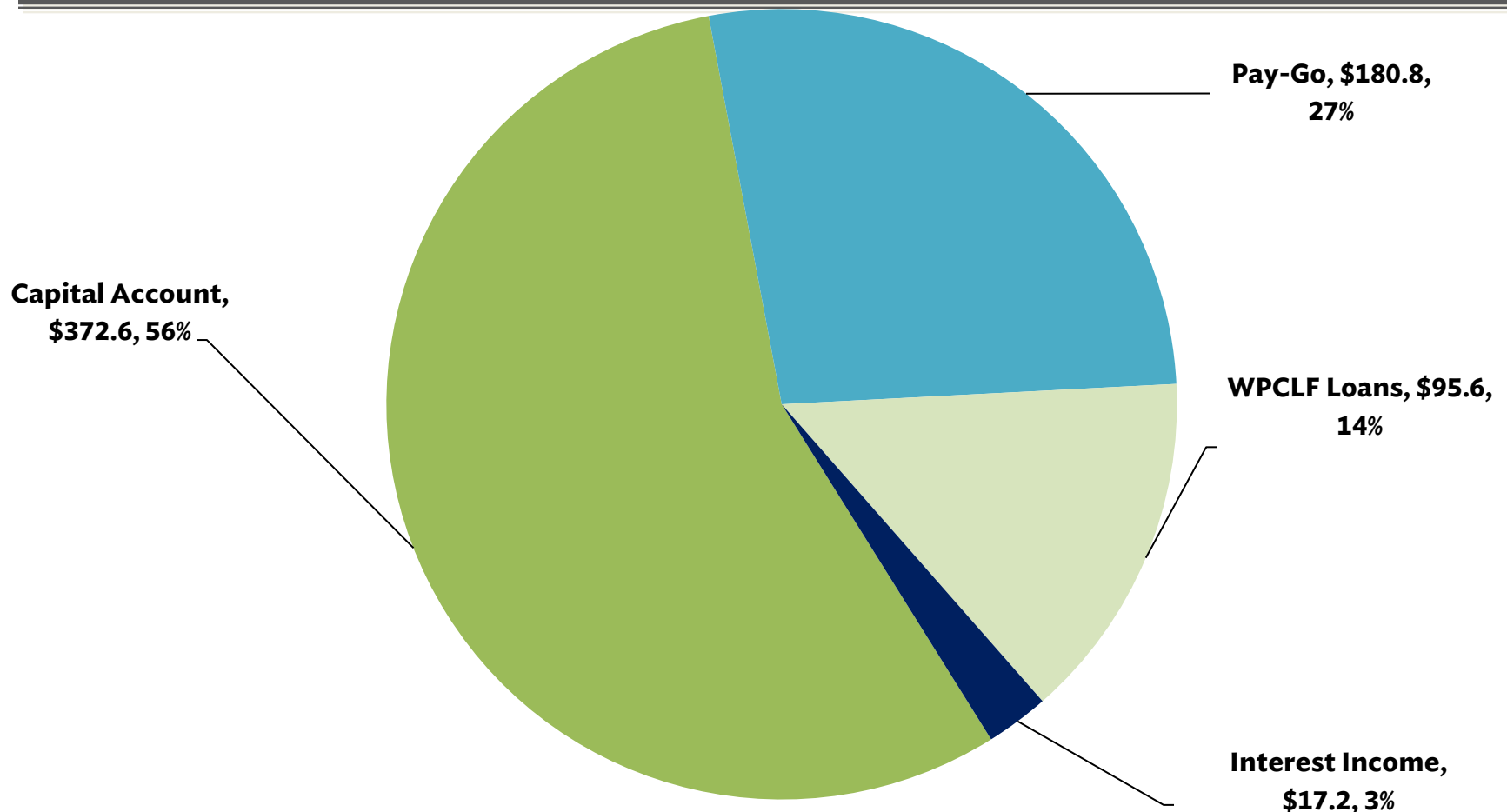
NORTHEAST OHIO REGIONAL SEWER DISTRICT
WASTEWATER CAPITAL BOND PROJECTS ACCOUNT

2026 SUMMARY OF CASH ACTIVITY

	Capital Project Account	Bond Project Account	Total Capital & Bond Project Accounts
CAPITAL AND BOND PROJECT ACCOUNTS			
Beginning Balance:	\$ 404,677,600	\$ -	\$ 404,677,600
Funding Sources:			
Pay As You Go Capital Financing	\$ 180,820,546	\$ -	\$ 180,820,546
Transfer In/Out from O&M	(32,184,018)	-	(32,184,018)
Interest Income	17,198,798	-	17,198,798
WPCLF Loans	95,649,378	-	95,649,378
Total Funding Sources	\$ 261,484,704	\$ -	\$ 261,484,704
Total Sources of Capital funds	\$ 666,162,304	\$ -	\$ 666,162,304
Uses:			
Capitalized Labor & Fringe Benefits	\$ 7,500,000	\$ -	\$ 7,500,000
Capital Outlays	276,060,149	-	276,060,149
Minor Capital	10,108,579	-	10,108,579
Anticipated Capital Payments	\$ 293,668,728	\$ -	\$ 293,668,728
Ending Balance	\$ 372,493,577	\$ -	\$ 372,493,577

NORTHEAST OHIO REGIONAL SEWER DISTRICT

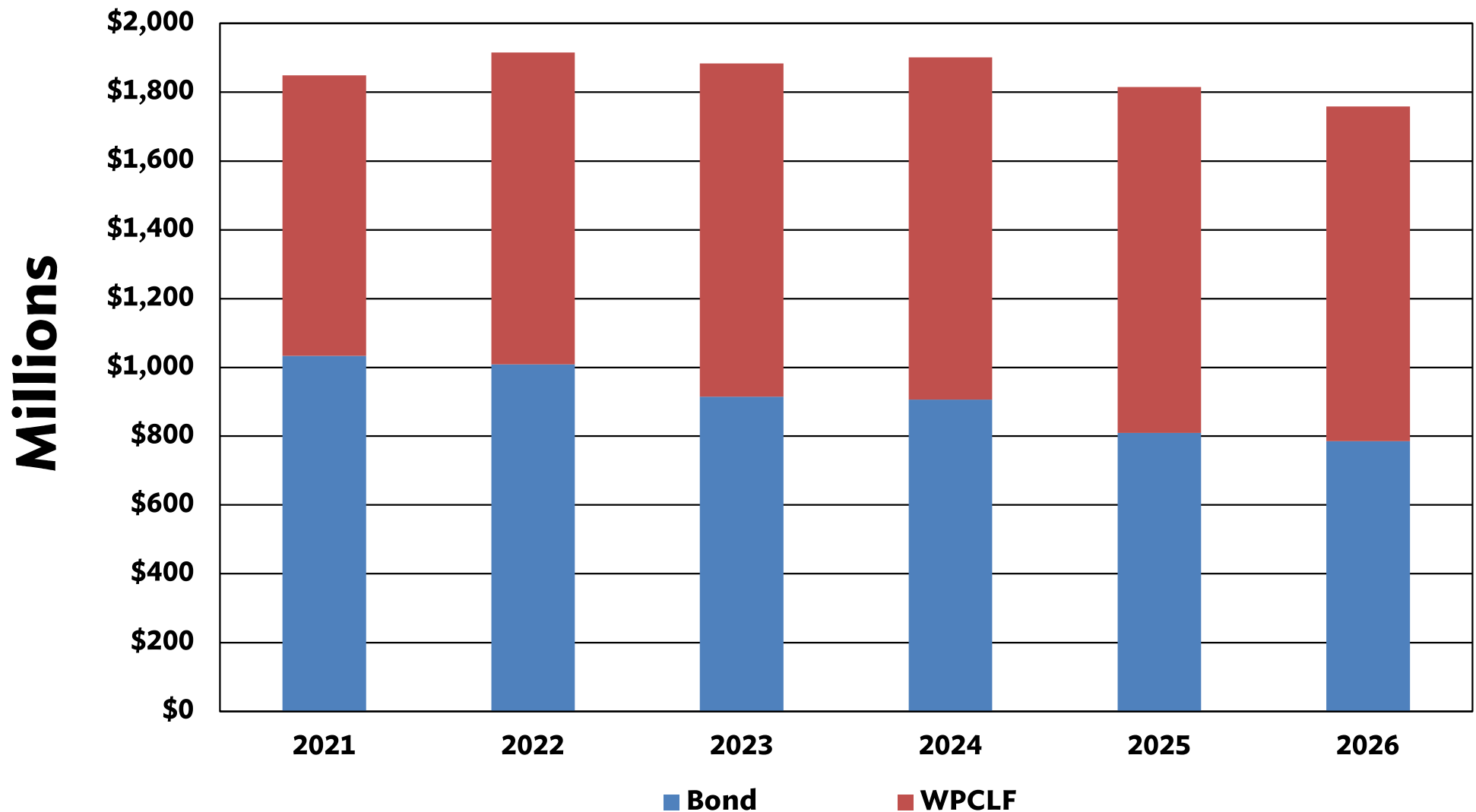
2026 Capital Project Funding Available



**Capital Project Funding
Available
\$666.2 Million**

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Total Debt Outstanding as of January 1, Five Most Recent Fiscal Years and Current Year



NORTHEAST OHIO REGIONAL SEWER DISTRICT

LONG-TERM DEBT-continued

Long-Term Obligations by Category-continued

A summary of long-term debt outstanding at December 31, 2025 follows:

	<u>Interest Rate</u>	<u>2025</u>	<u>2024</u>
Wastewater Improvement Revenue Refunding Bonds, Series 2016: Serial Bonds Maturing 2017 through 2036	3.00%	14,230,000	14,430,000
Wastewater Improvement Revenue Refunding Bonds, Series 2017: Serial Bonds Maturing 2019 through 2043	3.00-5.00%	231,135,000	234,965,000
Wastewater Improvement Revenue Refunding Bonds, Series 2019: Serial Bonds Maturing 2033 through 2040	3.00%-4.00%	217,085,000	217,085,000
Wastewater Improvement Revenue Refunding Bonds, Series 2020: Serial Bonds Maturing 2020 through 2047	1.66%-3.30%	141,225,000	142,985,000
Wastewater Improvement Revenue Refunding Bonds, Series 2021: Serial Bonds Maturing 2021 through 2046	0.21%-2.77%	86,050,000	88,855,000
Wastewater Improvement Revenue Refunding Bonds, Series 2024: Serial Bonds Maturing 2024 through 2046	2.27%-3.53%	135,120,000	135,750,000
Water Pollution Control Loans Payable Through 2060	0.00%-5.20%	973,365,280	1,005,914,751
Total Debt		<u>1,798,210,280</u>	<u>1,839,984,751</u>
Less Current Maturities		(73,951,262)	(64,894,608)
Bond Premium, Net		34,026,025	40,029,931
Total Long-Term Debt		<u>\$ 1,758,285,043</u>	<u>\$ 1,815,120,074</u>

NORTHEAST OHIO REGIONAL SEWER DISTRICT

LONG-TERM DEBT-continued

Long-Term Obligations by Category-continued

	Wastewater Improvement Revenue Refunding Bonds Series 2016		Wastewater Improvement Revenue Refunding Bonds Series 2017	
	Principal	Interest	Principal	Interest
2026	\$ 205,000	\$ 426,900	\$ 5,520,000	\$ 9,137,750
2027	210,000	420,750	5,795,000	8,861,750
2028	215,000	414,450	6,085,000	8,572,000
2029	225,000	408,000	6,385,000	8,267,750
2030	230,000	401,250	6,670,000	7,948,500
2031-2035	6,800,000	1,905,900	31,710,000	35,907,250
2036-2040	6,345,000	190,350	89,810,000	26,214,725
2041-2045	-	-	79,160,000	6,521,200
Total	\$ 14,230,000	\$ 4,167,600	\$ 231,135,000	\$ 111,430,925

	Wastewater Improvement Revenue Refunding Bonds Series 2019		Wastewater Improvement Revenue Refunding Bonds Series 2020	
	Principal	Interest	Principal	Interest
2026	\$ -	\$ 7,121,100	\$ 1,795,000	\$ 4,274,035
2027	-	7,121,100	1,250,000	4,235,658
2028	-	7,121,100	1,550,000	4,207,308
2029	-	7,121,100	855,000	4,171,674
2030	-	7,121,100	7,875,000	4,151,590
2031-2035	49,055,000	34,137,600	22,840,000	18,538,941
2036-2040	168,030,000	16,688,600	32,815,000	14,722,545
2041-2045	-	-	70,025,000	7,032,410
2046-2050	-	-	2,220,000	117,975
Total	\$ 217,085,000	\$ 86,431,700	\$ 141,225,000	\$ 61,452,135

NORTHEAST OHIO REGIONAL SEWER DISTRICT

LONG-TERM DEBT-continued

Long-Term Obligations by Category-continued

	Wastewater Improvement Revenue Refunding Bonds Series 2021		Wastewater Improvement Revenue Refunding Bonds Series 2024	
	Principal	Interest	Principal	Interest
2026	\$ 5,305,000	\$ 1,866,739	\$ 1,945,000	\$ 6,756,000
2027	6,840,000	1,813,901	9,365,000	6,658,750
2028	7,615,000	1,730,932	10,495,000	6,190,500
2029	7,380,000	1,624,855	12,635,000	5,665,750
2030	765,000	1,508,473	13,355,000	5,034,000
2031-2035	13,355,000	6,774,511	77,755,000	12,537,250
2036-2040	1,355,000	6,125,735	3,335,000	2,340,000
2041-2045	21,970,000	5,939,367	3,360,000	1,527,500
2046-2050	21,465,000	594,366	2,875,000	143,750
Total	<u>\$ 86,050,000</u>	<u>\$ 27,978,879</u>	<u>\$ 135,120,000</u>	<u>\$ 46,853,500</u>

	Water Pollution Control Loans		Future Debt Service Requirements Total	
	Principal	Interest	Principal	Interest
2026	\$ 59,181,262	\$ 17,987,941	\$ 73,951,262	\$ 47,570,465
2027	50,962,898	16,873,470	74,422,898	45,985,379
2028	47,024,319	15,920,466	72,984,319	44,156,756
2029	47,374,821	14,991,522	74,854,821	42,250,651
2030	47,476,402	14,047,397	76,371,402	40,212,310
2031-2035	209,794,983	56,884,225	411,309,983	166,685,677
2036-2040	156,005,221	39,320,185	457,695,221	105,602,140
2041-2045	131,849,097	27,417,705	306,364,097	48,438,182
2046-2050	106,528,245	17,127,130	133,088,245	17,983,221
2051-2055	69,493,796	8,234,388	69,493,796	8,234,388
2056-2060	41,081,207	3,536,863	41,081,207	3,536,863
2061	6,593,029	269,335	6,593,029	269,335
Total	<u>\$ 973,365,280</u>	<u>\$ 232,610,627</u>	<u>\$ 1,798,210,280</u>	<u>\$ 570,925,366</u>

NORTHEAST OHIO REGIONAL SEWER DISTRICT		
Debt Service Coverage Test		
(in thousands)		
	2025 Unaudited Actual	2026 Adopted Budget
Sewer Service Revenues	\$ 437,475	\$ 442,106
Miscellaneous Revenues	2,247	3,395
Interest Revenues	1,107	894
Total Revenues	\$ 440,828	\$ 446,394
Operating Expenses (less:Capitalized Payroll)	\$ 145,044	\$ 156,826
Transferred to Rate Stabilization Account	-	-
	\$ 145,044	\$ 156,826
Net Revenues Available	\$ 295,784	\$ 289,568
Debt Service		
Sr. Lien Revenue Bonds	39,642	44,352
WPCLF Loans	72,118	78,407
Total Debt Service	\$ 111,760	\$ 122,759
Debt Service Coverage		
Sr. Lien Coverage	1.25	1.25
Target Sr. Lien Debt Coverage	7.46	6.53
All Debt Coverage	1.05	1.05
Target All Debt Coverage	2.65	2.36

DEPARTMENT SUMMARIES

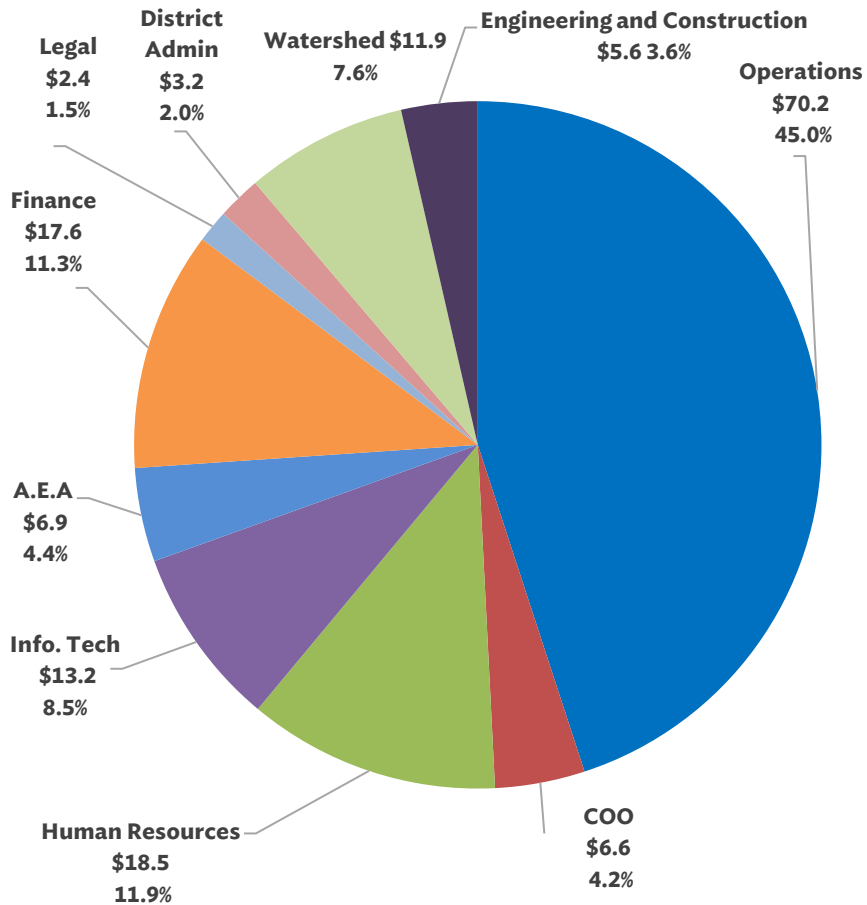


**Northeast Ohio
Regional Sewer District**

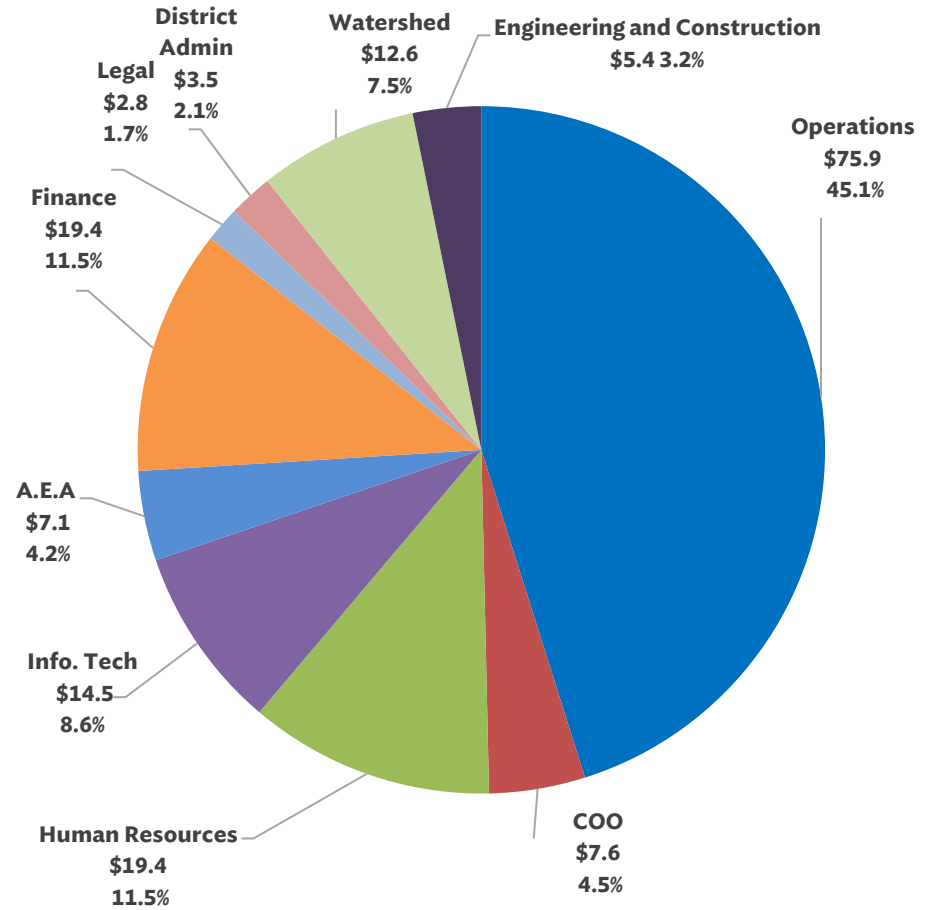
NORTHEAST OHIO REGIONAL SEWER DISTRICT						
SEWER SERVICE OPERATING EXPENSE COMPARISON BY BUDGET CENTER						
2026 ADOPTED BUDGET VS. 2025 ACTUALS						
BUDGET CENTER		2025 ADOPTED BUDGET	2025 UNAUDITED ACTUALS	2026 PRELIMINARY BUDGET	2026 BUDGET OVER 2025 ACTUALS	% INCREASE (DECREASE)
OPERATIONS:						
1100	SOUTHERLY WASTEWATER TREATMENT PLANT	\$ 34,232,086	\$ 31,651,595	\$ 34,028,206	\$ 2,376,611	7.51%
1200	WESTERLY WASTEWATER TREATMENT PLANT	9,829,891	9,230,328	10,336,098	1,105,770	11.98%
1300	EASTERLY WASTEWATER TREATMENT PLANT	9,577,378	9,397,380	9,754,221	356,841	3.80%
	TOTAL PLANTS	\$ 53,639,355	\$ 50,279,303	\$ 54,118,525	\$ 3,839,222	7.64%
1000	OPERATION AND MAINTENANCE	\$ 812,681	\$ 993,257	\$ 1,369,558	\$ 376,301	37.89%
1400	MAINTENANCE SERVICES	743,766	662,305	969,986	307,681	46.46%
1500	SEWER SYSTEM MAINTENANCE AND OPERATION	7,737,113	6,943,560	7,786,137	842,577	12.13%
1600	FLEET SERVICES	3,025,389	3,216,927	2,762,230	(454,697)	-14.13%
3100	PROCESS CONTROL AND AUTOMATION	3,398,345	3,375,201	3,644,194	268,993	7.97%
	TOTAL O&M	\$ 15,717,294	\$ 15,191,250	\$ 16,532,105	\$ 1,340,855	8.83%
1700	BUILDING MAINTENANCE	\$ 1,517,977	\$ 1,216,731	\$ 1,278,271	\$ 61,540	5.06%
3300	BUILDING SYSTEMS	1,781,335	1,597,274	1,933,699	152,364	21.06%
6300	ADMINISTRATIVE SERVICES	2,149,247	1,900,678	2,036,260	135,582	7.13%
	TOTAL CENTRAL SERVICES	\$ 5,448,559	\$ 4,714,683	\$ 5,248,230	\$ 349,486	11.32%
	TOTAL OPERATIONS	\$ 74,805,208	\$ 70,185,236	\$ 75,898,860	\$ 5,529,563	8.14%
CHIEF OPERATION OFFICER:						
2100	SECURITY	\$ 3,982,458	\$ 3,584,023	\$ 4,203,491	\$ 619,468	17.28%
3200	TECHNICAL SERVICE GROUP	3,244,565	3,049,649	3,393,062	343,413	11.26%
9000	ENGINEERING AND CONSTRUCTION	5,516,592	5,560,374	5,409,798	(150,576)	-2.71%
	TOTAL COO	\$ 12,743,615	\$ 12,194,046	\$ 13,006,351	\$ 812,305	6.66%
INFORMATION TECHNOLOGY						
3000	INFORMATION TECHNOLOGY	\$ 13,454,728	\$ 13,198,002	\$ 14,534,040	\$ 1,336,038	10.12%
FINANCE:						
6000	FINANCE	\$ 15,885,019	\$ 15,317,226	\$ 17,013,121	\$ 1,695,895	11.07%
6100	INVENTORY CONTROL	732,213	755,984	777,647	21,663	2.87%
6200	PURCHASING	939,686	942,603	962,978	20,375	2.16%
6500	CONTRACT COMPLIANCE	623,446	591,163	695,604	104,441	17.67%
	TOTAL FINANCE	\$ 18,180,364	\$ 17,606,976	\$ 19,449,351	\$ 1,842,374	10.46%
ADMINISTRATION AND EXTERNAL AFFAIRS:						
5000	ADMINISTRATION AND EXTERNAL AFFAIRS	\$ 4,016,615	\$ 3,685,605	\$ 3,835,660	\$ 150,055	4.07%
6400	GOVERNMENT AND CUSTOMER RELATIONS	3,267,575	3,220,277	3,224,567	4,290	0.13%
2000	HUMAN RESOURCES	19,831,966	18,491,691	19,384,658	892,967	4.83%
	TOTAL ADMIN AND EXTERNAL AFFAIRS	\$ 27,116,156	\$ 25,397,573	\$ 26,444,885	\$ 1,047,312	4.12%
LEGAL:						
7000	LEGAL	\$ 2,601,265	\$ 2,441,237	\$ 2,838,753	\$ 397,516	16.28%
DISTRICT ADMINISTRATION:						
8000	DISTRICT ADMINISTRATION	\$ 2,108,349	\$ 2,209,545	\$ 2,388,947	\$ 179,402	8.12%
8200	INTERNAL AUDIT	1,080,545	1,032,005	1,073,882	41,877	4.06%
	TOTAL DISTRICT ADMINISTRATION	\$ 3,188,894	\$ 3,241,550	\$ 3,462,829	\$ 221,279	6.83%
WATERSHED PROGRAMS:						
	WATER QUALITY AND INDUSTRIAL					
1800	SURVEILLANCE	\$ 3,036,082	\$ 2,801,011	\$ 2,997,832	\$ 196,821	7.03%
1900	ANALYTICAL SERVICES	4,070,425	3,710,411	4,171,799	461,388	12.43%
8100	WATERSHED PROGRAMS	1,537,450	1,382,360	1,273,826	(108,534)	-7.85%
8300	STORMWATER INSPECTION AND MAINTENANCE	984,634	704,862	761,214	56,352	7.99%
8400	ENVIRONMENTAL, HEALTH AND SAFETY	2,529,385	2,701,574	2,837,744	136,170	5.04%
8500	ENVIRONMENTAL SERVICES	663,065	572,438	599,013	26,575	4.64%
	TOTAL WATERSHED PROGRAMS	\$ 12,821,041	\$ 11,872,656	\$ 12,641,429	\$ 768,772	6.48%
	TOTAL WASTEWATER OPERATING EXPENSES	\$ 164,911,270	\$ 156,137,276	\$ 168,276,496	\$ 12,139,220	7.77%

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Sewer Service Operating Expenses by District Function



2025 Preliminary Actual
\$156.1 Million

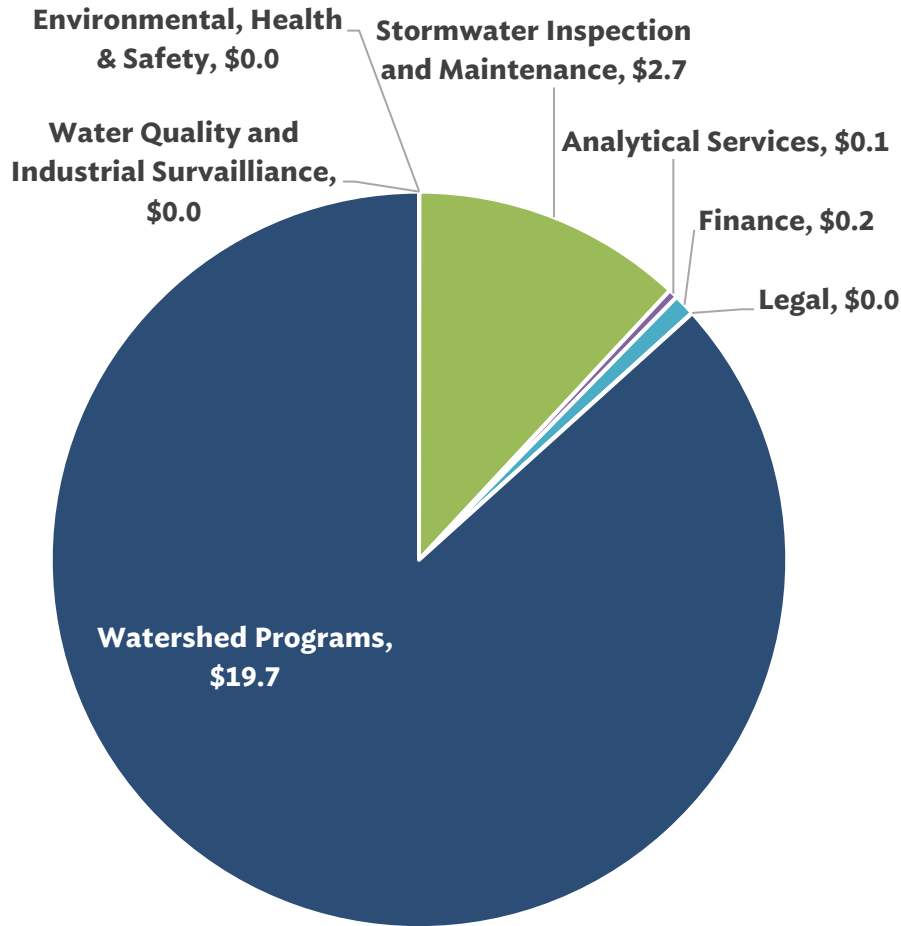


2026 Adopted Budget
\$168.3 Million

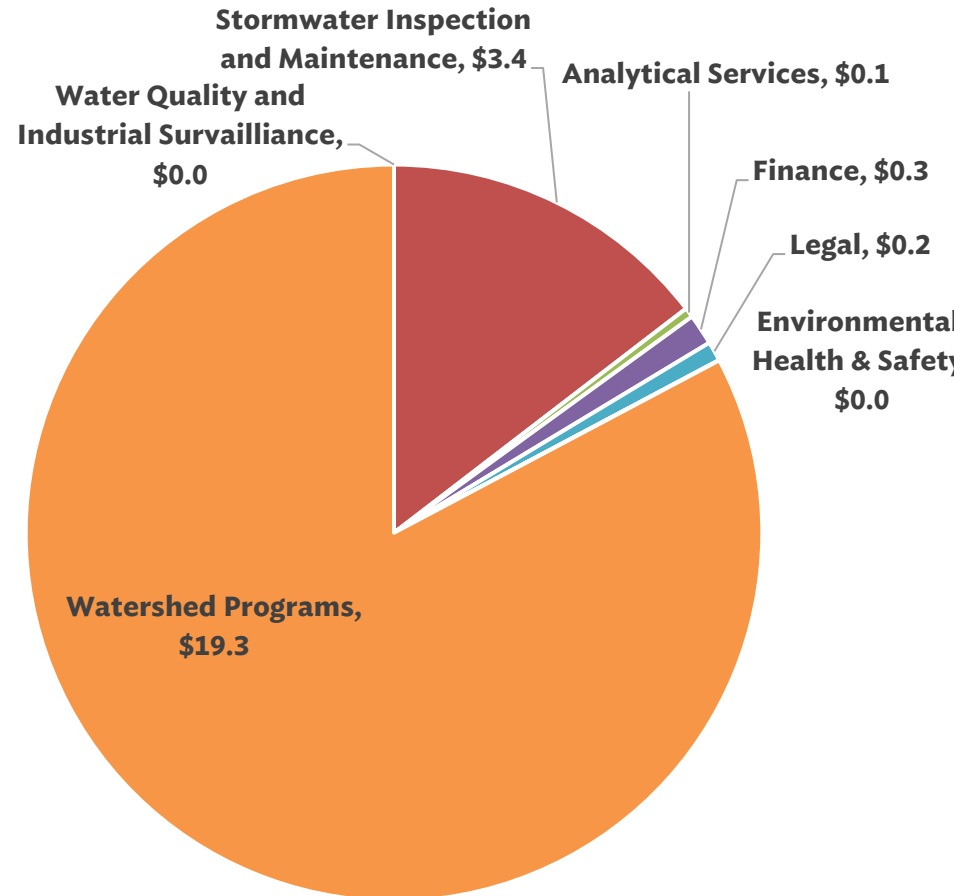
NORTHEAST OHIO REGIONAL SEWER DISTRICT						
STORMWATER OPERATING EXPENSE COMPARISON BY BUDGET CENTER						
2026 ADOPTED BUDGET VS. 2025 ACTUALS						
		2025 ADJUSTED BUDGET	2025 UNAUDITED ACTUALS	2026 PRELIMINARY BUDGET	2026 BUDGET OVER (UNDER) 2025 BUDGET	% INCREASE (DECREASE)
BUDGET CENTER:						
1800	WATER QUALITY AND INDUSTRIAL SURVAILLIANCE	\$ 4,650	\$ 854	\$ -	\$ (4,650)	-100.00%
1900	ANALYTICAL SERVICES	95,000	93,017	100,000	5,000	5.26%
6000	FINANCE	295,600	216,285	317,000	21,400	7.24%
7000	LEGAL	125,000	50,389	200,000	75,000	60.00%
8100	WATERSHED PROGRAMS	26,679,840	19,633,420	19,279,250	(7,400,590)	-27.74%
8300	STORMWATER INSPECTION AND MAINTENANCE	3,993,098	2,677,385	3,438,823	(554,275)	-13.88%
8400	ENVIRONMENTAL, HEALTH & SAFETY	387,500	35,185	41,384	(346,116)	-89.32%
TOTAL STORMWATER OPERATING EXPENSES		\$ 31,580,688	\$ 22,706,535	\$ 23,376,457	\$ (8,204,231)	-25.98%

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Stormwater Service Operating Expenses by District Function



2025 Preliminary Actual
\$22.7 Million

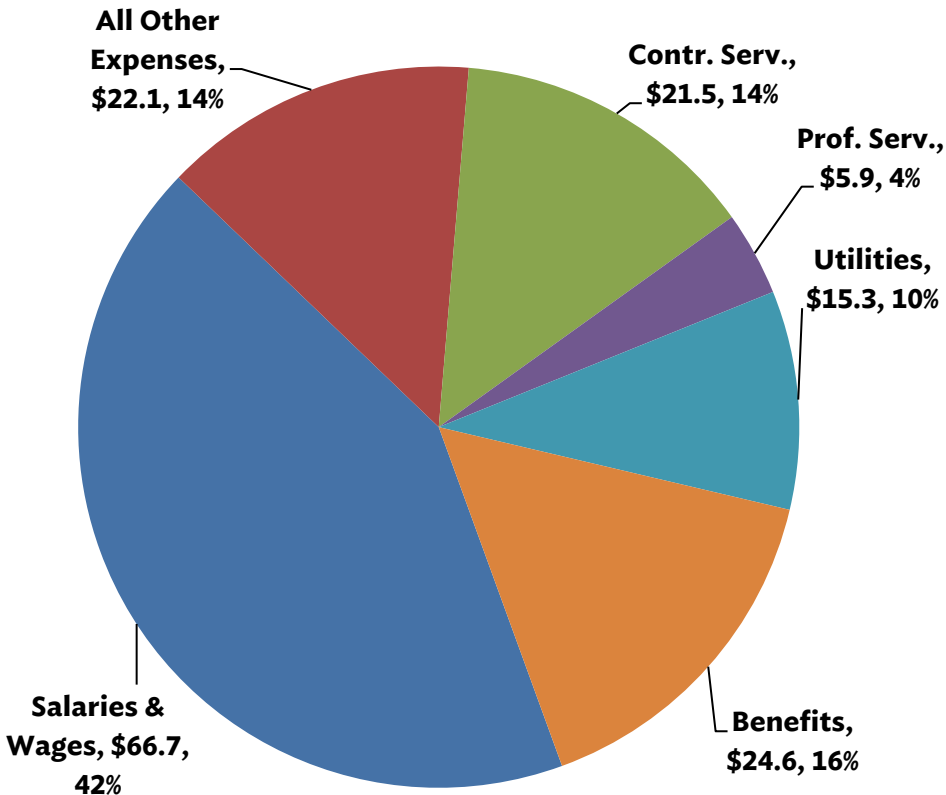


2026 Adopted Budget
\$23.4 Million

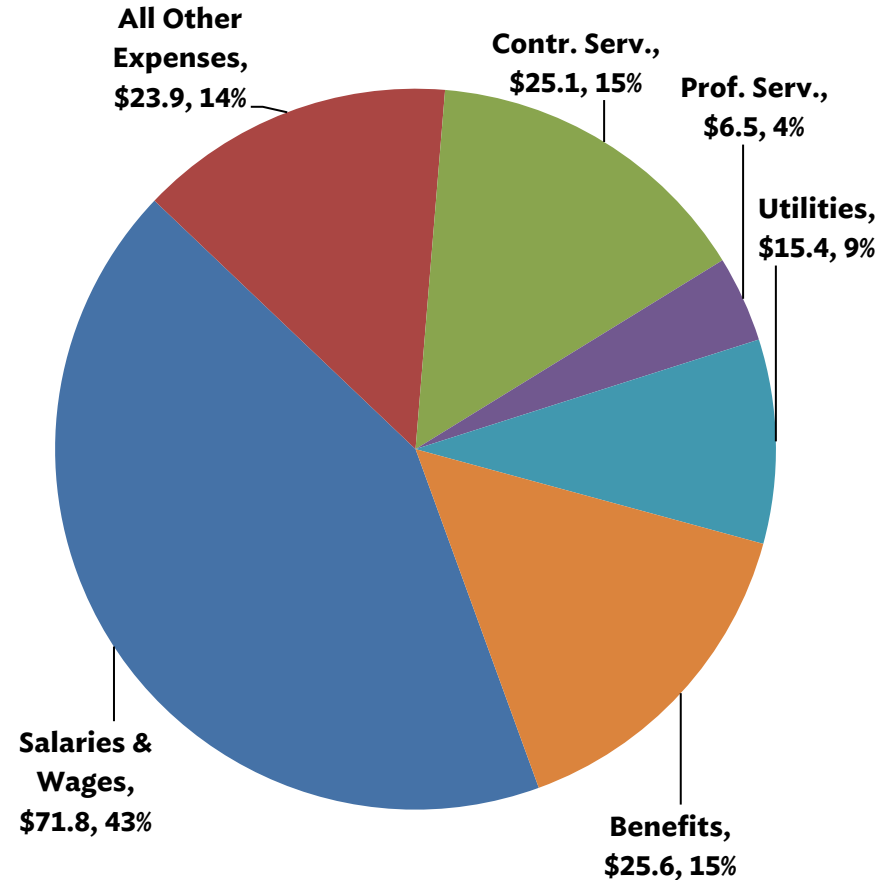
NORTHEAST OHIO REGIONAL SEWER DISTRICT				
SEWER SERVICE OPERATING EXPENSE COMPARISON BY CATEGORY				
2026 ADOPTED BUDGET COMPARED TO PRIOR YEAR ACTUALS				
<u>EXPENSE CATEGORY</u>	2024 AUDITED ACTUAL	2025 UNAUDITED ACTUAL	2025 ADOPTED BUDGET	2026 ADOPTED BUDGET
Salaries	\$ 62,892,971	\$ 66,696,438	\$ 68,903,806	\$ 71,775,621
Benefits	22,959,235	24,585,591	25,280,376	25,589,561
Reimbursable Expenses	679,042	507,695	1,025,626	875,341
Utilities	15,332,049	15,334,812	16,162,858	15,403,082
Professional Services	5,640,994	5,890,986	6,260,522	6,455,818
Contractual Services	20,676,233	21,541,529	23,757,632	25,059,821
Material & Supplies	15,461,005	17,294,647	18,791,010	19,388,287
Equipment Repair & Maintenance	2,882,954	3,446,130	3,388,441	3,398,965
Building & Road Repair & Maintenance	1,457,132	822,725	1,141,000	130,000
Judgements & Awards	18,555	16,722	200,000	200,000
TOTAL OPERATING EXPENSES	\$ 148,000,170	\$ 156,137,275	\$ 164,911,271	\$ 168,276,496

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Sewer Service Operating Expenses by Cost Category



**2025 Preliminary
Actual
\$156.1 Million**

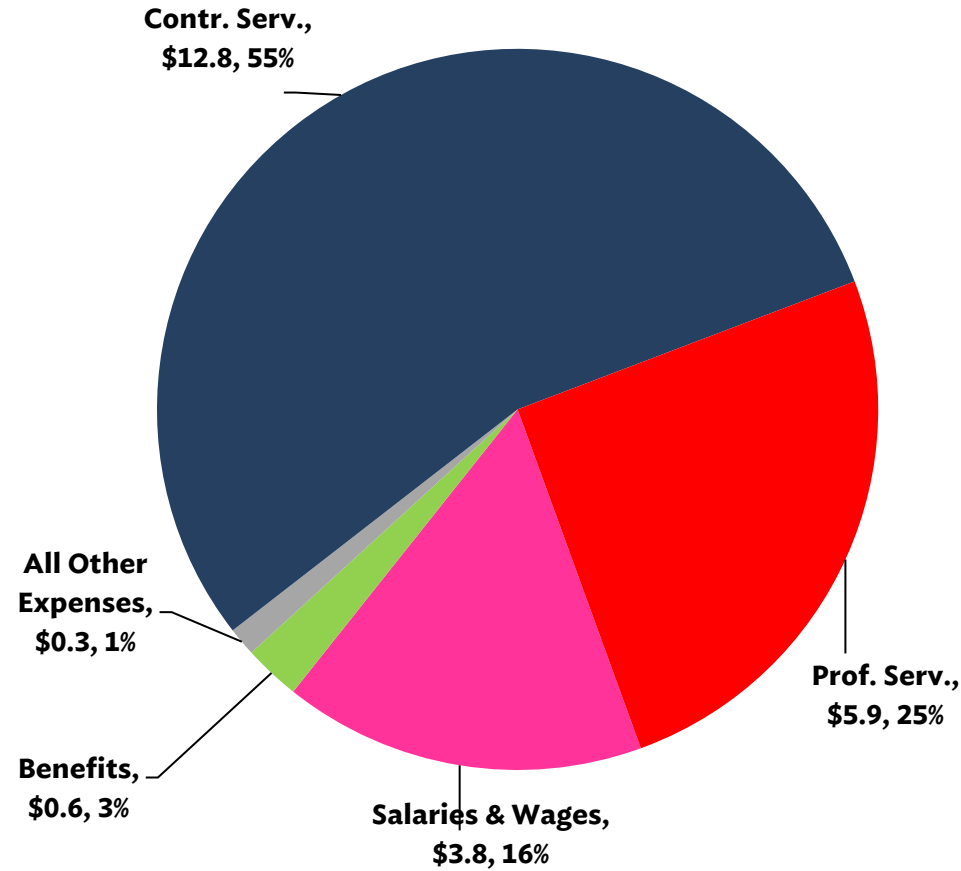
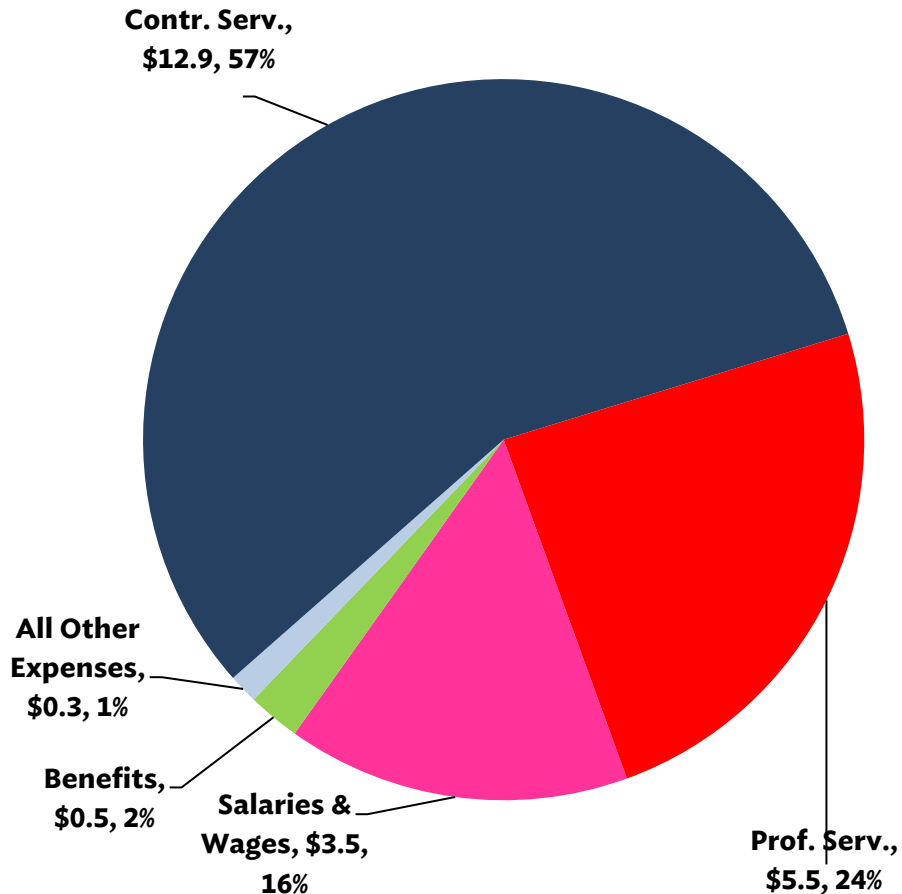


**2026 Adopted
Budget
\$168.3 Million**

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
STORMWATER OPERATING EXPENSE COMPARISON BY CATEGORY				
2026 ADOPTED BUDGET COMPARED TO PRIOR YEAR ACTUALS				
<u>EXPENSE CATEGORY</u>	2024 AUDITED ACTUAL	2025 UNAUDITED ACTUAL	2025 ADOPTED BUDGET	2026 ADOPTED BUDGET
Salaries	\$ 3,754,439	\$ 3,539,127	\$ 3,581,638	\$ 3,786,317
Benefits	590,613	534,707	554,194	591,426
Reimbursable Expenses	51,896	37,717	69,327	54,802
Professional Services	9,996,251	5,548,030	8,898,000	5,912,770
Contractual Services	11,122,664	12,863,471	18,201,329	12,816,892
Material & Supplies	128,282	183,482	251,200	189,250
Judgements & Awards	-	-	25,000	25,000
TOTAL OPERATING EXPENSES	\$ 25,644,145	\$ 22,706,534	\$ 31,580,688	\$ 23,376,457

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Stormwater Service Operating Expenses by Cost Category

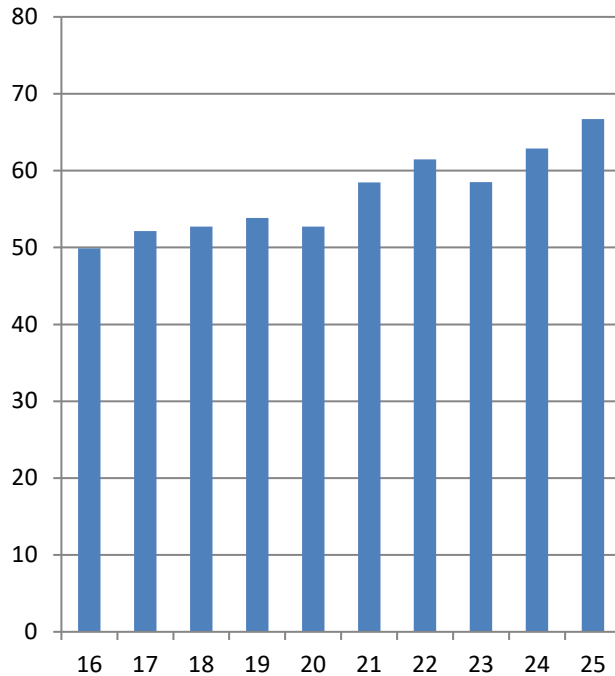


NORTHEAST OHIO REGIONAL SEWER DISTRICT

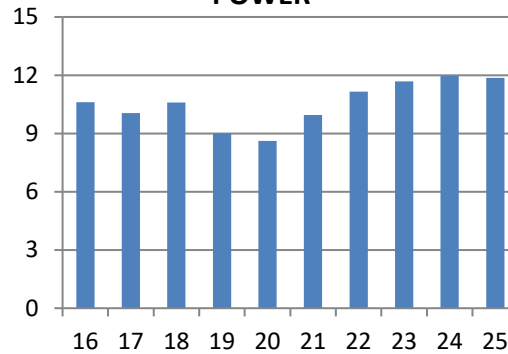
10 Year Comparison of Major Sewer Expenditures

\$Millions

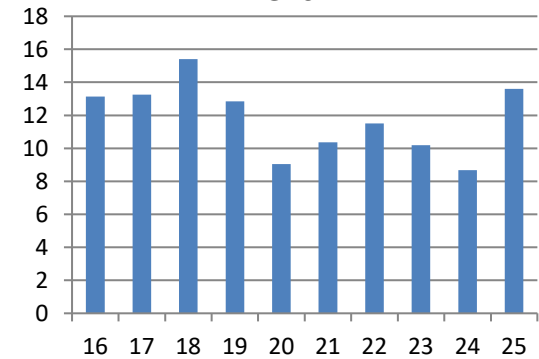
SALARIES & WAGES



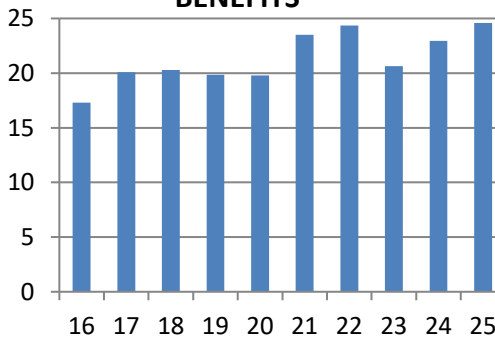
POWER



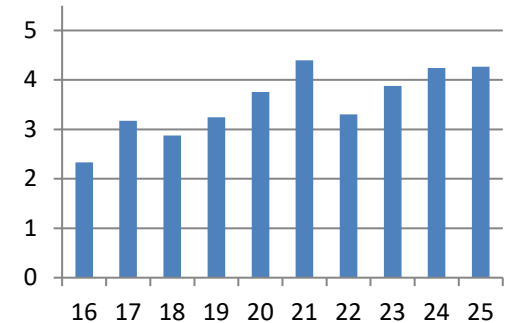
GAS



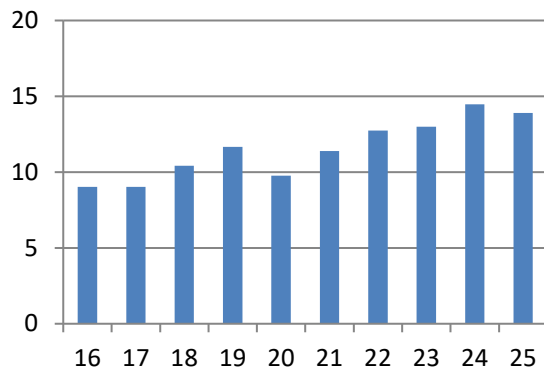
BENEFITS



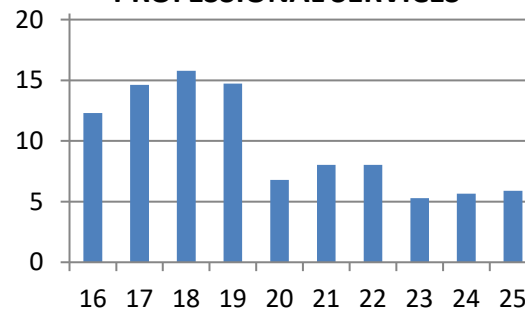
REPAIRS & MAINTENANCE



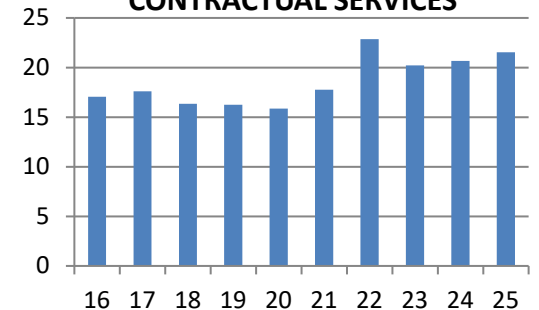
MATERIALS & SUPPLIES



PROFESSIONAL SERVICES



CONTRACTUAL SERVICES

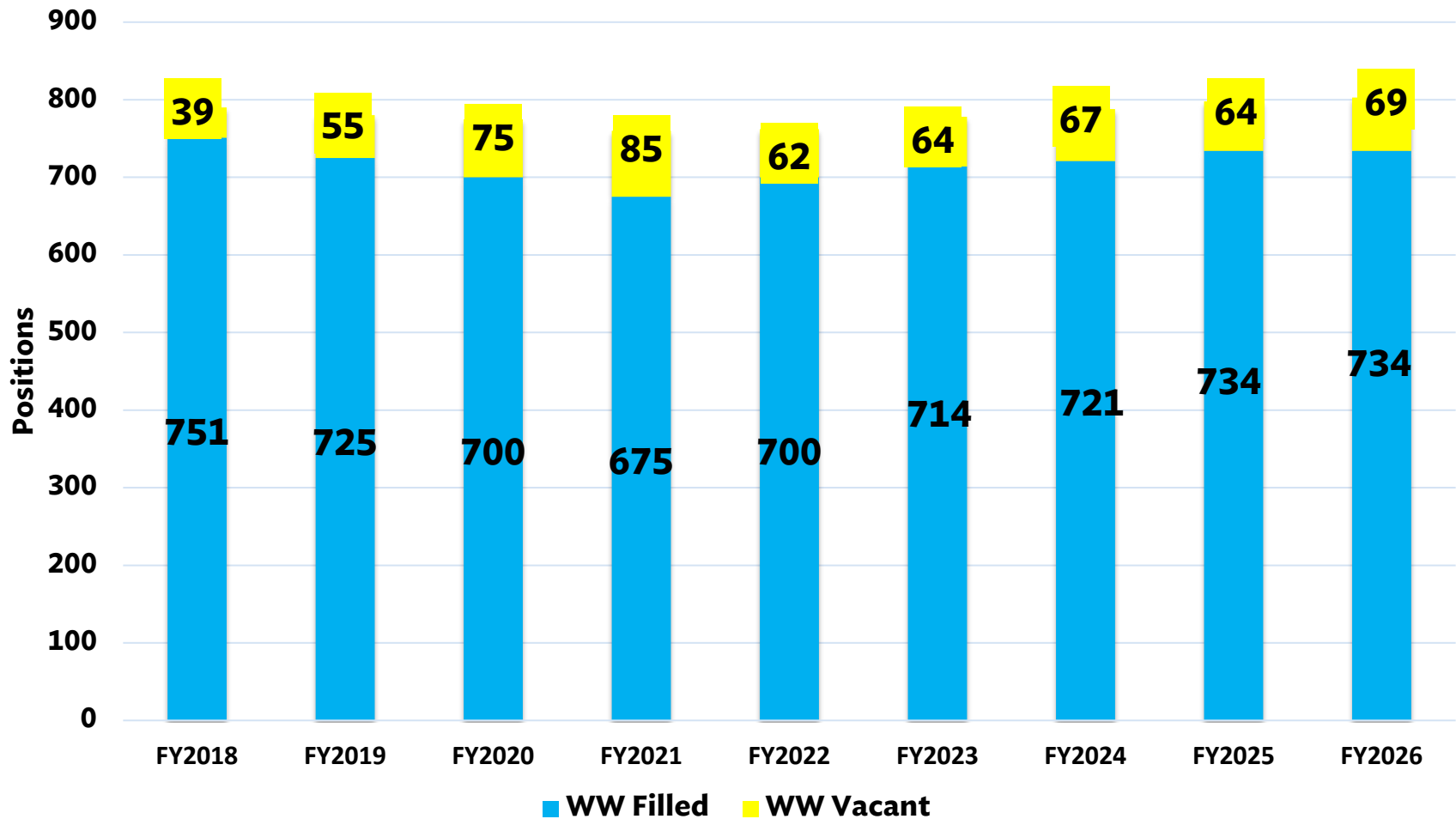


NORTHEAST OHIO REGIONAL SEWER DISTRICT									
STAFFING SUMMARY BY BUDGET CENTER									
NON-STUDENT FULL-TIME/PART-TIME EMPLOYEES									
BUDGET CENTER				Budgeted					
	2023	2024	2025	2025	Deleted	Added	Transfer	2026	Change
WASTEWATER									
OPERATIONS AND MAINTENANCE									
<u>Plant Operations</u>									
1100 - Southerly WWTP	153	151	157	172	0	0	0	172	0
1200 - Westerly WWTP	46	45	52	52	0	0	0	52	0
1300 - Easterly WWTP	48	48	47	51	0	1	0	52	1
Total Plant Operations	247	244	256	275	0	1	0	276	1
<u>Other Operations</u>									
1000 - Operation and Maintenance	6	5	7	5	0	1	0	6	1
Total Other Operations	6	5	7	5	0	1	0	6	1
<u>EMSC</u>									
1400 - Maintenance Services	5	5	5	6	0	5	0	11	5
1500 - Sewer System Maintenance And Operation	52	52	47	60	-1	0	0	59	-1
1600 - Fleet Services	8	9	9	10	-2	0	0	8	-2
1700 - Building Maintenance	19	9	6	9	-2	0	0	7	-2
3100 - Process Control And Automation	15	16	18	18	0	0	0	18	0
6300 - Administrative Services	5	6	6	7	0	0	0	7	0
2100 - Security	33	29	32	35	0	0	0	35	0
3300-Building Systems	0	9	9	10	0	0	0	10	0
3200 - Technical Services Group	38	36	29	33	0	1	0	34	1
Total EMSC	175	171	161	188	-5	6	0	189	1
Total Operations	428	420	424	468	-5	8	0	471	3
INFORMATION TECHNOLOGY									
3000 - Information Technology	34	37	37	43	0	0	0	43	0
ADMINISTRATION & EXTERNAL AFFAIRS									
2000 - Human Resources	26	27	28	29	0	0	0	29	0
5000 - Administration And External Affairs	25	18	18	19	0	0	0	19	0
6400 - Government and Customer Relations	10	25	26	30	0	0	0	30	0
Total Administration & External Affairs	61	70	72	78	0	0	0	78	0
FINANCE									
6000 - Finance	20	20	20	20	0	0	0	20	0
6100 - Inventory Control	9	8	9	9	0	0	0	9	0
6200 - Purchasing	10	10	9	9	0	0	0	9	0
6500 - Contract Compliance	4	5	7	7	0	0	0	7	0
Total Finance	43	43	45	45	0	0	0	45	0
LEGAL									
7000 - Legal	10	10	10	11	0	1	0	12	1
DISTRICT ADMINISTRATION									
8000 - District Administration	15	16	16	16	0	1	0	17	1
8200 - Internal Audit	5	5	6	6	0	0	0	6	0
Total District Administration	20	21	22	22	0	1	0	23	1
WATERSHED PROGRAMS									
1800 - Water Quality & Industrial Surveillance	27	25	25	27	0	0	0	27	0
1900 - Analytical Services	29	29	28	30	0	0	0	30	0
8100 - Watershed Programs	10	7	10	9	0	0	0	9	0
8300 - Stormwater Inspection & Maintenance	2	3	4	4	0	1	0	5	1
8400 - Health And Safety	8	12	14	14	0	0	0	14	0
8500 - Environmental, Health and Safety	5	5	5	5	0	0	0	5	0
Total Watershed Programs	81	81	86	89	0	1	0	90	1
ENGINEERING									
9000 - Engineering And Construction	37	39	38	41	0	0	0	41	0
WASTEWATER TOTAL	714	721	734	797	-5	11	0	803	6
STORMWATER MANAGEMENT									
WATERSHED PROGRAMS									
8300 - Stormwater Inspection & Maintenance	30	9	9	9	0	0	0	9	0
8100 - Watershed Programs	9	30	26	26	0	0	0	26	0
Total Watershed Programs	39	39	35	35	0	0	0	35	0
STORMWATER TOTAL	39	39	35	35	0	0	0	35	0
DISTRICT TOTAL	753	760	769	832	-5	11	0	838	6

NORTHEAST OHIO REGIONAL SEWER DISTRICT

Wastewater Filled vs. Vacant Positions

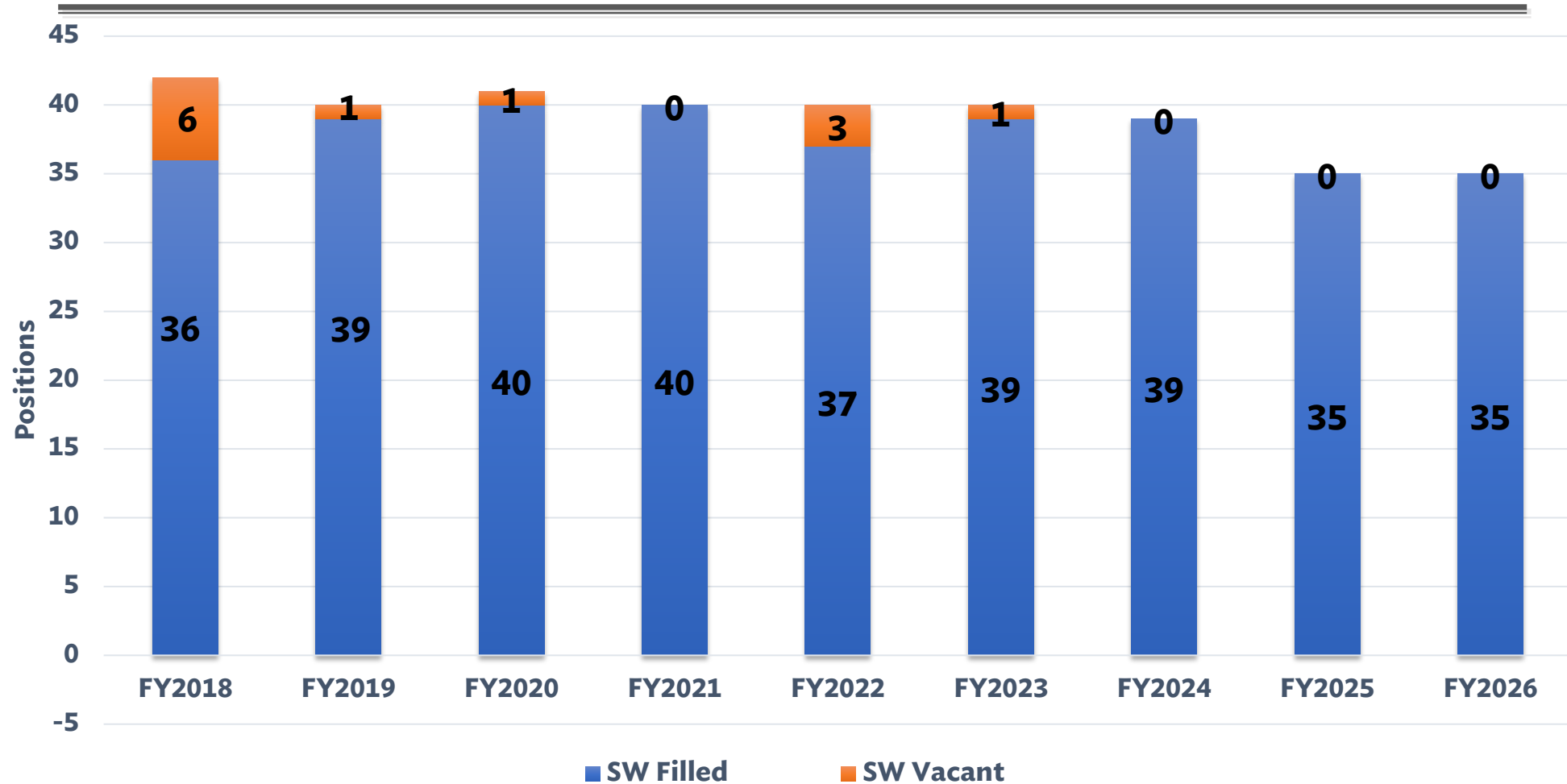
As of Year End 2018-2026



NORTHEAST OHIO REGIONAL SEWER DISTRICT

Stormwater Filled vs. Vacant Positions

As of Year End 2018-2026



BUDGET CENTER:		Operation and Maintenance - 1000	
MANAGED BY:		Matt Gaugler Director of Operation and Maintenance	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS			
Operation and Maintenance Administration has the overall responsibility for leading planning, directing, organizing, and coordinating the operation and maintenance of the three Wastewater Treatment Plants (Southerly, Easterly, and Westerly), Maintenance Services (Sewer System Maintenance and Operation, Fleet Services, Building Maintenance, Building Systems, and Administrative Services), Process Control & Automation and Emergency Management. This includes supervision of approximately 400 full-time employees. In 2025, the District's treatment plants received and processed an average of approximately 233.4 million gallons of wastewater per day for a total of approximately 85.2 billion gallons treated during the year.			
2025 Accomplishments		2026 Goals	
*	Finalized district-wide safety evaluation following a series of accidents in Q2 of 2024.	*	Implement safety evaluation recommendations to maintain a safe work environment for employees and visitors. Focus on updating lockout/tagout processes and procedures.
*	Met NPDES permits and other regulatory requirements with no permit excursions.	*	Meet NPDES permits and other regulatory requirements.
*	Executed 2025 Operational Readiness Implementation (ORI) tasks.	*	Collaborate with Plant Engineering to execute 2026 Plant Engineering tasks.
*	Continued to develop and implement a culture of continuous improvement throughout the O&M department.	*	Continue to develop and implement a culture of continuous improvement throughout the O&M department.
*	Emergency Response drills conducted regularly at all facilities.	*	Ensure that O&M and the District are prepared to respond to emergencies.
*	Continued succession planning for positions throughout the O&M department focusing on the upcoming openings in leadership positions.	*	Continue succession planning for positions throughout the O&M department with emphasis on leadership positions.

BUDGET CENTER:		Operation and Maintenance - 1000	
MANAGED BY:		Matt Gaugler Director of Operation and Maintenance	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS			
2025 Accomplishments		2026 Goals	
*	Maintained positive employee and labor relations by holding regular executive labor management and facility-specific labor management committee meetings throughout the year.	*	Maintain positive employee and labor relations by continuing to hold labor management and facility-specific labor management committee meetings throughout the year. Implement executive labor management meetings for Local 18S. Successfully negotiate collective bargaining agreements with Local 2798 and Local 18S bargaining unions.
*	Prepared and managed a budget that supports the District’s projected revenue, while exploring ways to reduce costs. Provided O&M support for the 2027 to 2031 rate study.	*	Develop and manage a budget that supports the District’s projected revenue and rate structure, while continuing to explore ways to reduce costs. Assist with and provide support for the 2027 to 2031 rate study.
*	Conducted management listening sessions with COO/Director of O&M. Conducted employee listening sessions with Superintendents.	*	Evaluate listening sessions recommended items and implement solutions to support continuous improvement.
*	Continued rollout of tablets for O&M maintenance staff. Begin deployment of tablets to O&M management for remote monitoring of Operational Technology.	*	Continue the implementation of the Manual Operation of District Wastewater Treatment Facilities and Collection System Assets project.
*	Implemented applicable provisions of the 2025 to 2027 Strategic Plan.	*	Identify and implement improvements to Asset Management processes, procedures, and responsibilities.

NORTHEAST REGIONAL OHIO REGIONAL SEWER DISTRICT									
KEY PERFORMANCE INDICATORS									
DEPARTMENT OF OPERATION AND MAINTENANCE									
OPERATION & MAINTENANCE	BUDGET CENTER - 1000 - OPERATION AND MAINTENANCE								
	No.	Output Metric Description	FY - 2025 Target	FY - 2025 Actuals	FY - 2024 Actuals	FY - 2023 Actuals			
	1	DART Rate	less than 2	0	0	0			
	2	Budget Performance	95-100%	123%	81%	95%			
	3	Conduct 3 Emergency Response Drills for Each Facility	85%	100%	100%	100%			
	4	Holding Executive Labor Management Meetings with Union	equal to or greater than 6	7	8	8			
	5								
	6								
OPERATION & MAINTENANCE	BUDGET CENTER - 1100 - SOUTHERLY WWTP								
	No.	Output Metric Description	FY - 2025 Target	FY - 2025 Actuals	FY - 2024 Actuals	FY - 2023 Actuals			
	1	Permit Compliance	100%	100%	92%	100%			
	2	DART Rate	less than 2	0	2.64	1.08			
	3	Budget Performance	95-100%	95%	100%	107%			
	4	REF Turbine Uptime	90%	71%	50%	29.15%			
	5	Incinerator Downtime for Planned Outages	8 weeks	8 weeks	8 weeks	20 Weeks			
	6	Power Curtailment Program Participation Rate	95-100%	90%	70%	50%			
OPERATION & MAINTENANCE	BUDGET CENTER - 1200 - Westerly WWTC								
	No.	Output Metric Description	FY - 2025 Target	FY - 2025 Actuals	FY - 2024 Actuals	FY - 2023 Actuals			
	1	Permit Compliance	100%	100%	100%	100%			
	2	DART Rate	less than 2	0	0	0			
	3	Budget Performance	95-100%	94%	90%	90%			
	4	Power Curtailment Program Participation Rate	95-100%	100%	100%	100%			
	5								
	6								
OPERATION & MAINTENANCE	BUDGET CENTER - 1300								
	No.	Output Metric Description	FY - 2025 Target	FY - 2025 Actuals	FY - 2024 Actuals	FY - 2023 Actuals			
	1	Permit Compliance	100%	100%	100%	100%			
	2	DART Rate	less than 2	0	0	1.69			
	3	Budget Performance	95-100%	99%	91%	101%			
	4	Power Curtailment Program Participation Rate	95-100%	99%	92%	100%			
	5								
OPERATION & MAINTENANCE	BUDGET CENTER - 1400								
	No.	Output Metric Description	FY - 2025 Target	FY - 2025 Actuals	FY - 2024 Actuals	FY - 2023 Actuals			
	1	DART Rate	less than 2	0	18.89	0			
	2	Budget Performance	95-100%	89%	94%	97%			
	3	Power Curtailment Program Participation Rate	95-100%	90%	100%	100%			
	4								
	5								
OPERATION & MAINTENANCE	BUDGET CENTER - 1500								
	No.	Output Metric Description	FY - 2025 Target	FY - 2025 Actuals	FY - 2024 Actuals	FY - 2023 Actuals			
	1	Permit Compliance	100%	100%	100%	100%			
	2	DART Rate	less than 2	6.03	4.09	0			
	3	Budget Performance	95-100%	90%	101%	92%			
	4	Dry Weather Overflow Minimization	less than 5	5	5	3			
	5	Collection System Response Time	2 hrs. during business; 4 hrs. during outside hrs, 90% of the time	100%	100%	100%			
OPERATION & MAINTENANCE	BUDGET CENTER - 1600								
	No.	Output Metric Description	FY - 2025 Target	FY - 2025 Actuals	FY - 2024 Actuals	FY - 2023 Actuals			
	1	DART Rate	less than 2	0	0	0			
	2	Budget Performance	95-100%	92%	118%	106%			
	3	Power Curtailment Program Participation Rate	95-100%	96%	100%	100%			
	4								
	5								
OPERATION & MAINTENANCE	BUDGET CENTER - 1700								
	No.	Output Metric Description	FY - 2025 Target	FY - 2025 Actuals	FY - 2024 Actuals	FY - 2023 Actuals			
	1	DART Rate	less than 2	0	5.36	0			
	2	Budget Performance	95-100%	81%	119%	110%			
	3	Power Curtailment Program Participation Rate	95-100%	90%	100%	100%			
	4								
	5								
OPERATION & MAINTENANCE	BUDGET CENTER - 3100								
	No.	Output Metric Description	FY - 2025 Target	FY - 2025 Actuals	FY - 2024 Actuals	FY - 2023 Actuals			
	1	DART Rate	less than 2	0	0	0			
	2	Budget Performance	95-100%	100%	96%	92%			
	3	Staffing Fulfillment	100%	100%	100%	100%			
	4								
	5								
OPERATION & MAINTENANCE	BUDGET CENTER - 3300								
	No.	Output Metric Description	FY - 2025 Target	FY - 2025 Actuals	FY - 2024 Actuals	FY - 2023 Actuals			
	1	DART Rate	less than 2	0	0	N/A			
	2	Budget Performance	95-100%	91%	101%	N/A			
	3	Power Curtailment Program Participation Rate	95-100%	90%	100%	N/A			
	4								
	5								
OPERATION & MAINTENANCE	BUDGET CENTER - 6300								
	No.	Output Metric Description	FY - 2025 Target	FY - 2025 Actuals	FY - 2024 Actuals	FY - 2023 Actuals			
	1	DART Rate	less than 2	0	0	0			
	2	Budget Performance	95-100%	84%	88%	83%			
	3	Power Curtailment Program Participation Rate	95-100%	90%	100%	100%			
	4								
	5								

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
OPERATIONS AND MAINTENANCE -- 1000				
STAFFING				
One Year History and Budget Comparison				
JOB	2025	2025	2026	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Director Of Oper & Maint	1	1	1	0
Deputy Director of O&M	2	1	2	1
O&M Budget Analyst I	1	1	1	0
Emgy Mgmt & Bus Cont Pm	1	1	1	0
Executive Asst (O&M)	1	1	1	0
TOTAL FULL TIME	6	5	6	1
Para Intern Emerg Mgmt	1	1	1	0
TOTAL INTERNS/STUDENTS	1	1	1	0
TOTAL POSITIONS	7	6	7	1

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 1000: OPERATION & MAINTENANCE					
	2024	2025	2025	2026	
	Audited	Unaudited	Adopted	Adopted	Budget
	Actuals	Actuals	Budget	Budget	Variance
Operating Expenses:					
52020 - Officials and Managers Salaries	\$ 363,898	\$ 476,923	\$ 364,296	\$ 650,782	\$ 286,486
52030 - Professionals Salaries	186,624	198,932	187,809	197,718	9,910
52031 - Administrative Support Salaries	74,344	80,404	74,805	81,097	6,292
52036 - Para-Professional Salaries	14,829	22,962	46,663	42,565	(4,098)
52050 - Maintenance Hourly	3,886	3,414	-	-	-
52071 - Longevity	1,800	2,000	1,479	1,836	357
52081 - Sick Buy Out	9,561	18,910	9,745	9,752	7
52236 - Para-Professional Overtime	7	-	400	-	(400)
Total Salaries and Wages	\$654,949	\$803,545	\$685,197	\$983,750	\$298,554
Benefits:					
52310 - Health Care	\$ (436)	\$ (68)	\$ -	\$ -	\$ -
52311 - Health Care Opt-Out Full	225	25	-	-	-
52320 - Opers	91,651	112,475	94,801	126,097	31,297
52360 - Medicare	9,397	11,600	9,819	13,060	3,242
52313 - Wellness Credit	13	33	-	-	-
52314 - Dental and Vision Premiums	(24)	(11)	-	-	-
52370 - Uniform Allowance	986	963	960	960	-
Total Benefits	\$ 101,812	\$ 125,016	\$ 105,579	\$ 140,117	\$ 34,538
Total Salaries and Benefits	\$ 756,761	\$ 928,561	\$ 790,776	\$ 1,123,868	\$ 333,092
Other Operating Expenses:					
Reimbursable Expenses:					
52410 - Travel	\$ 1,869	\$ 180	\$ 1,625	\$ 7,180	\$ 5,555
52430 - Employee Education	1,735	895	1,965	2,310	345
Reimbursable Expenses	\$ 3,604	\$ 1,075	\$ 3,590	\$ 9,490	\$ 5,900
Professional Services:					
52610 - General Professional Services	\$ 9,996	\$ 10,248	\$ 15,000	\$ 15,000	\$ -
Professional Services	\$ 9,996	\$ 10,248	\$ 15,000	\$ 15,000	\$ -
Contractual Services:					
52715 - Printing	\$ 274	\$ 208	\$ 100	\$ 120	\$ 20
52730 - Dues and Subscriptions	757	562	1,215	580	(635)
52735 - Equipment Rental	(220)	-	-	-	-
52770 - Uniforms	-	42,519	-	219,000	219,000
Contractual Services	\$ 811	\$ 43,288	\$ 1,315	\$ 219,700	\$ 218,385
Materials and Supplies:					
52805 - Office Supplies	\$ 227	\$ 469	\$ 1,000	\$ 500	\$ (500)
52845 - General Hardware Supplies	-	1,989	-	-	-
52846 - Equipment And Instrumentation	-	-	-	-	-
Parts	-	37	-	-	-
52851 - Other Minor Equipment	-	1,839	-	-	-
52865 - Other Supplies	365	5,112	1,000	1,000	-
52870 - Freight	23	25	-	-	-
Materials And Supplies	\$ 615	\$ 9,470	\$ 2,000	\$ 1,500	\$ (500)
Equipment Repair and Maintenance:					
52920 - Equipment Repair and Maintenance	\$ -	\$ 615	\$ -	\$ -	\$ -
Equipment Repair And Maintenance	\$ -	\$ 615	\$ -	\$ -	\$ -
Building and Road Repair:					
53050 - Building Maintenance Supplies	\$ 125	\$ -	\$ -	\$ -	\$ -
Building and Road Repair	\$ 125	\$ -	\$ -	\$ -	\$ -
Total Other Operating Expenses	\$ 15,151	\$ 64,696	\$ 21,905	\$ 245,690	\$ 223,785
Total Operating Expenses	\$ 771,912	\$ 993,257	\$ 812,681	\$ 1,369,558	\$ 556,877

BUDGET CENTER:		Southerly WWTP - 1100	
MANAGED BY:		Terry Robinson Plant Manager	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS			
The Southerly Wastewater Treatment Center (WWTC) presently provides service to the southern portion of the city of Cleveland, as well as all or part of 45 suburban communities. The plant services approximately 590,000 people with a collection area encompassing approximately 168,000 acres. Southerly WWTC is an advanced biological treatment plant capable of treating up to 735 million gallons per day (MGD) prior to discharging into the Cuyahoga River. The plant is designed to provide two-stage activated sludge treatment for flows up to 175 MGD. Flows greater than 175 MGD, up to 480 MGD, receive single stage activated sludge treatment. Flows greater than 480 MGD, up to 735 MGD, receive preliminary and primary treatment. All biosolids accumulated at the facility are processed at the plant, with incineration being the primary means of disposal. During 2025, the plant treated 42.9 billion gallons of wastewater at an average daily flow of 117.52 MGD. Southerly incinerated 41,804 dry tons of biosolids and generated 9.38 million kWh of electricity. The total tons of biosolids processed at Southerly include the additional biosolids from the Easterly WWTP and the three City of Cleveland Water Treatment Plants (Baldwin, Nottingham, and Garrett Morgan).			
2025 Accomplishments		2026 Goals	
*	Enhanced safety awareness through communication and refresher training.	*	Develop and responsibly manage operating and minor capital budgets that will align with the District’s rate structure.
*	Completed and implemented solids inventory tracking tool.	*	Continue succession planning and the development of staff to support the future needs of the District.
*	Investigated the use of Machine Learning/AI for operations in NexGen.	*	Evaluate and implement recommendations from COO/Director of O&M and Superintendent listening sessions.
*	Moved from desktop to iPad usage for operations staff (E-logger, work orders, notes, etc.).	*	Negotiate new collective bargaining agreements with Locals 2798 and 18-S for 2027-2029 in collaboration with the District Human Resources and Legal Departments.

BUDGET CENTER: Southerly WWTP - 1100			
MANAGED BY: Terry Robinson Plant Manager			
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS			
	2025 Accomplishments		2026 Goals
*	Improved the maintenance kitting process for preventative maintenance work orders.	*	Develop Career Paths for union employees in the following Departments: Building Systems, Fleet and 18s.
*	Budgeted for Renewable Energy Facility inspections and developed plan to address items found.	*	Provide support for the implementation of the District's approach for post long-term control plan compliance.
*	Prepared and managed a budget that supports the District's projected revenue and continued to explore ways to reduce costs.	*	Identify and implement improvements to Asset Management related processes, procedures, and responsibilities in collaboration with E&C, TSG and the COO.
*	Continued to conduct condition assessments on critical assets.	*	Provide support for and implement agreed upon recommendations from the Plant Engineering group.
		*	Implement action items from the 2024-2025 Health and Safety Evaluation.
		*	Prepare and implement REF SOP for short term shutdown.
		*	Continue to update Lock Out Tag Out procedures at all facilities.
		*	Prepare and implement Process Control Management Plan. Provide clear guidance on equipment.
		*	Continue to be a part of Clean Water Fest.
		*	Host Tours for both employees and external groups.
		*	Meet NPDES permits and other regulatory requirements.
		*	Support E&C in the design and construction of capital improvement projects.
		*	Implement applicable provisions of the District's Sustainability Plan.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
SOUTHERLY WASTE WATER TREATMENT PLANT -- 1100				
STAFFING				
One Year History and Budget Comparison				
JOB	2025	2025	2026	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Administrative Asst (O&M)	2	0	2	2
Maintenance Planner	1	0	1	1
Plant Manager (Southerly)	1	0	1	1
Process Specialist I	1	0	1	1
UMP Sys Util Maint Person	2	0	0	0
Custodial Worker	0	0	1	1
UMP IT	0	0	1	1
Asst Supt Plants	3	2	2	0
Asst Supt Plant Maint	2	2	2	0
Mech Plt Maint Mgr	0	0	0	0
Plant Administrative Mgr	1	1	1	0
Unit Process Manager	4	4	4	0
Plant Mtce Mgr I E & I	3	3	3	0
Plant Mtce Mgr I Mech	6	6	6	0
Shift Mgr South	3	5	5	0
Supt Plant Maintenance	1	1	1	0
Supt REF	1	1	1	0
Maint Supvr	1	1	1	0
Shift Supvr	5	5	6	1
Deputy Director of O&M	0	1	0	-1
Supt Plants	0	1	0	-1
Asset Rel Mgr	3	4	3	-1
Preventative Maintenance Planner	0	1	1	0
Maintenance Worker	0	1	1	0
Administrative Assistant	0	2	0	-2
Plant Clerk	1	1	1	0
WWP Operator IT	10	12	10	-2
WWP Operator C1	11	12	12	0
WWP Operator	16	14	16	2
Plt Maint Electrician	5	6	6	0
Plt Maint Machinist	1	1	1	0
UMT - Equip Operator	2	2	2	0
PUMP	15	24	15	-9
Elec Inst Technician	0	1	0	-1
Instrument Tech	10	8	10	2
Util Maint Tech	1	1	1	0
UMP Instrument Tech	3	7	4	-3
UMP Plt Maint Elec	6	8	9	1
UMP Plt Util Maint Person	18	11	20	9
PUMP Welder	2	2	2	0
Custodial Worker	1	5	4	-1
Maint Worker	15	16	15	-1
TOTAL POSITIONS	157	172	172	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT										
WASTEWATER										
BUDGET CENTER 1100: SOUTERLY WASTEWATER TREATMENT PLANT										
	2024		2025		2025		2026			
	Audited		Unaudited		Adopted		Adopted			
	Actuals		Actuals		Budget		Budget	Budget		
								Variance		
Operating Expenses:										
Salaries and Wages:										
52020 - Officials and Managers Salaries	\$	3,478,821	\$	3,539,251	\$	3,520,110	\$	3,554,092	\$	33,982
52030 - Professionals Salaries		491,580		570,804		514,743		493,974		(20,769)
52031 - Administrative Support Salaries		156,029		161,379		158,935		163,815		4,880
52040 - Operations Hourly		2,416,909		2,583,567		2,616,529		2,701,327		84,798
52050 - Maintenance Hourly		4,855,079		4,895,939		5,631,028		6,166,486		535,457
52071 - Longevity		33,300		31,850		36,924		33,966		(2,958)
52081 - Sick Buy Out		43,489		36,916		77,616		44,358		(33,258)
52230 - Professional Overtime		-		49		-		-		-
52231 - Administrative Support Overtime		420		208		1,000		600		(400)
52240 - Operations Hourly Overtime		1,016,331		1,130,710		1,068,724		1,149,563		80,839
52250 - Maintenance Hourly Overtime		426,949		507,879		415,000		500,000		85,000
Total Salaries and Wages	\$	12,918,907	\$	13,458,552	\$	14,040,610	\$	14,808,182	\$	767,572
Benefits:										
52310 - Health Care	\$	(10,445)	\$	(2,598)	\$	-	\$	-	\$	-
52311 - Health Care Opt-Out Full		2,138		363		-		-		-
52320 - Opers		1,832,335		1,904,355		1,877,778		2,011,663		133,884
52360 - Medicare		184,145		191,642		194,483		208,351		13,868
52313 - Wellness Credit		37		221		-		-		-
52314 - Dental and Vision Premiums		(140)		(18)		-		-		-
52370 - Uniform Allowance		3,430		3,504		4,500		5,760		1,260
Total Benefits	\$	2,011,500	\$	2,097,468	\$	2,076,761	\$	2,225,773	\$	149,012
Total Salaries and Benefits	\$	14,930,407	\$	15,556,019	\$	16,117,371	\$	17,033,955	\$	916,584
Other Operating Expenses:										
Reimbursable Expenses:										
52410 - Travel	\$	5,737	\$	11,826	\$	33,574	\$	44,890	\$	11,316
52430 - Employee Education		4,435		9,740		13,120		25,165		12,045
Reimbursable Expenses	\$	10,172	\$	21,566	\$	46,694	\$	70,055	\$	23,361
Utilities Expenses:										
52510 - Electricity	\$	7,768,259	\$	6,663,651	\$	7,435,000	\$	6,315,000	\$	(1,120,000)
52520 - Natural Gas		535,438		744,939		773,740		936,752		163,012
52530 - Water and Other Utilities		526,181		599,547		663,910		566,000		(97,910)
Utilities Expenses	\$	8,829,878	\$	8,008,138	\$	8,872,650	\$	7,817,752	\$	(1,054,898)
Professional Services:										
52610 - General Professional Services	\$	300,692	\$	276,622	\$	433,000	\$	240,000	\$	(193,000)
Professional Services	\$	300,692	\$	276,622	\$	433,000	\$	240,000	\$	(193,000)
Contractual Services:										
52715 - Printing	\$	60	\$	197	\$	420	\$	400	\$	(20)
52720 - Taxes		-		9,589		-		-		-
52730 - Dues and Subscriptions		3,479		5,653		8,009		6,951		(1,058)
52735 - Equipment Rental		49,396		54,274		25,000		50,000		25,000
52770 - Uniforms		79,735		59,449		70,000		-		(70,000)
52775 - Licenses,Fees, And Permits		386		4,578		2,625		2,249		(376)
52780 - Other Contractual Services		814,765		660,513		866,802		838,076		(28,726)
52785 - Facilities Rental		179		-		-		-		-
52745 - Grease Removal		7,194		5,756		6,400		6,400		-
52755 - Grit and Screening Disposal		341,078		326,081		392,167		385,781		(6,386)
52760 - Sludge Hauling Disposal		55,692		2,491		168,479		11,901		(156,578)
52765 - Ash Hauling Disposal		748,165		1,024,287		1,055,056		1,645,025		589,969
Contractual Services	\$	2,100,128	\$	2,152,867	\$	2,594,958	\$	2,946,783	\$	351,825
Materials and Supplies:										
52805 - Office Supplies	\$	3,118	\$	3,401	\$	4,000	\$	5,000	\$	1,000
52810 - Fuel and Oil		125,926		108,184		150,000		150,000		-
52811 - Vehicle Maintenance Parts		244		770		-		-		-
52825 - Chemicals		2,568,267		2,273,720		2,431,339		2,383,662		(47,677)

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 1100: SOUTERLY WASTEWATER TREATMENT PLANT					
	2024 Audited Actuals	2025 Unaudited Actuals	2025 Adopted Budget	2026 Adopted Budget	Budget Variance
52851 - Other Minor Equipment	237,629	161,342	184,700	220,000	35,300
52861 - Training Supplies	-	2,836	-	-	-
52865 - Other Supplies	499,445	423,420	495,375	450,250	(45,125)
52870 - Freight	3,997	6,812	10,000	5,000	(5,000)
52880 - Invoice Price Variance	(19,991)	(7,141)	-	-	-
52890 - Inventory Adjustment-Book To Physical	(117,616)	(1,477)	-	-	-
Materials And Supplies	\$ 5,801,460	\$ 4,993,977	\$ 5,680,413	\$ 5,369,661	\$ (310,752)
Equipment Repair and Maintenance:					
52920 - Equipment Repair and Maintenance	\$ 532,392	\$ 390,511	\$ 469,000	\$ 500,000	\$ 31,000
Equipment Repair And Maintenance	\$ 532,392	\$ 390,511	\$ 469,000	\$ 500,000	\$ 31,000
Building and Road Repair:					
53010 - Building Repair and Maintenance	\$ 35,486	\$ 236,841	\$ -	\$ 30,000	\$ 30,000
53020 - Road Repair and Maintenance	8,285	9,950	10,000	10,000	-
53040 - Miscellaneous Repair and Maintenance	35,215	5,103	8,000	10,000	2,000
53050 - Building Maintenance Supplies	(3)	-	-	-	-
53051 - Building Maintenance Services	(482)	-	-	-	-
Building and Road Repair	\$ 78,502	\$ 251,894	\$ 18,000	\$ 50,000	\$ 32,000
Total Other Operating Expenses	\$ 17,653,224	\$ 16,095,576	\$ 18,114,715	\$ 16,994,251	\$ (1,120,464)
Total Operating Expenses	\$ 32,583,631	\$ 31,651,595	\$ 34,232,086	\$ 34,028,206	\$ (203,880)

BUDGET CENTER: Westerly WWTP– 1200	
MANAGED BY: Travis Pitts Superintendent	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
The Westerly Wastewater Treatment Center, is located on a 14-acre site adjacent to Edgewater Park, provides service to approximately 101,530 people located in the northwestern portion of the City of Cleveland. The collection area encompasses approximately nine thousand four hundred (9,400) acres. The raw influent wastewater is a combination of sanitary sewage, storm water and industrial wastewater. The plant is designed to provide biological treatment to 35 million gallons per day (MGD) and a peak wet weather capacity of 100 MGD that may include primary effluent discharge of up to 30 MGD into Lake Erie. Wastewater flows exceeding the plant capacity are diverted to the Chemically Enhanced High-Rate Treatment facility (CEHRT). CEHRT will come back online in 2026 after a lengthy construction project where all flows will be screened of debris and receive chemically enhanced primary treatment. In 2025, the Westerly plant treated 8.0 billion gallons of wastewater at an average daily flow rate of 23.6 MGD. Biosolids removed at the Westerly plant are dewatered, followed by hauling off-site to an approved permitted facility or approved landfill. In 2025, Westerly removed 3,973.12 dry tons of biosolids.	
2025 Accomplishments	
2026 Goals	
*	Operated and maintained the plant to achieve regulatory compliance. Attained the NACWA Platinum Peak Performance award for 5 years of full compliance.
*	To operate and maintain the plant to achieve regulatory compliance. To attain the NACWA Platinum +1 Peak Performance award.
*	Prepared for operating new assets by developing operational and maintenance readiness plans for new assets that came online in 2025.
*	Continue to prepare for the operational demonstration of the CEHRT project as it comes online in 2026.
*	Maintained high asset availability through enhanced maintenance practices to ensure permit compliance.
*	Maintain high asset availability through enhanced maintenance practices to ensure permit compliance.
*	Provided resources and project management services for outreach activities and the ODE strategic plan.
*	Provide resources and project management services for outreach activities and ODE strategic plan.

BUDGET CENTER:		Westerly WWTC – 1200	
MANAGED BY:		Travis Pitts Superintendent	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS			
2025 Accomplishments		2026 Goals	
*	Prepared and managed a budget that supports the Sewer District’s projected revenue, while exploring ways to reduce costs.	*	Prepare and manage a budget that supports the Sewer District’s projected revenue, while continuing to explore ways to reduce costs.
*	Continued to develop and implement standard operating and maintenance procedures for the entire plant.	*	Review and update existing standard operating procedures while adding new standard operating procedures for new assets and processes coming online.
*	Adapted processes and practices for both Maintenance and Operations that support the newly issued NPDES permit to maintain compliance.	*	Continue to evaluate and prepare for additional solids inventory due to the WTDPS and CEHRT processes which capture more stormwater and material from getting into the receiving waters.
*	Continued to support the following projects at Westerly: CEHRT, Solids Handling Improvement, Trickling Filter/Solids Contact Tank Design, Administration Bldg. Roof and Window Repairs, Headworks Grit Diverter installation, and the HVAC 5 design.	*	Continue to support the following projects at Westerly: CEHRT, Solids Handling Improvement, Trickling Filter/Solids Contact Tank, and the HVAC 5 construction activities in conjunction with supporting the design of the future Headworks project.
		*	Update, develop and publish Standard Maintenance Procedures (SMP’s) documents.
		*	Continue to support plant engineering in the study to enhance our phosphorus reduction process.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
WESTERLY WASTE WATER TREATMENT PLANT -- 1200				
STAFFING				
One Year History and Budget Comparison				
JOB	2025	2025	2026	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
O&M Construction Coord	1	0	1	1
Process Specialist I	1	0	1	1
Administrative Asst (O&M)	1	0	1	1
Asst Supt Plants	1	1	1	0
Unit Process Manager	2	2	2	0
Plant Mtce Mgr I E & I	1	1	1	0
Plant Mtce Mgr I Mech	2	2	2	0
Shift Mgr East/West	5	5	5	0
Supt Plants	1	1	1	0
Custodial Worker	0	1	2	1
Process Specialist I	0	1	0	(1)
Administrative Assistant	0	1	0	(1)
WWP Operator IT	7	7	4	(3)
WWP Operator	9	9	12	3
Util Maint Tech	0	1	0	(1)
Plt Maint Electrician	2	2	2	0
UMT - Equip Operator	1	1	1	0
PUMP	6	7	7	0
Elec Inst Technician	1	1	1	0
Instrument Tech	0	1	2	1
UMP Instrument Tech	2	1	0	(1)
UMP Plt Maint Elec	1	0	0	0
UMP Plt Util Maint Person	3	1	1	
Maint Worker	3	5	5	0
Custodial Worker	0	1	0	(1)
TOTAL POSITIONS	50	52	52	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT						
WASTEWATER						
BUDGET CENTER 1200: WESTERLY WASTEWATER TREATMENT PLANT						
	2024	2025	2025	2026		
	Audited	Unaudited	Adopted	Adopted	Budget	
	Actuals	Actuals	Budget	Budget	Variance	
Operating Expenses:						
Salaries and Wages:						
52020 - Officials and Managers Salaries	\$ 1,238,392	\$ 1,253,424	\$ 1,275,270	\$ 1,323,574	\$ 48,304	
52030 - Professionals Salaries	55,141	132,179	145,576	149,444	3,868	
52031 - Administrative Support Salaries	53,014	56,913	53,604	58,114	4,510	
52040 - Operations Hourly	823,783	963,332	878,881	1,110,924	232,042	
52050 - Maintenance Hourly	1,266,135	1,404,879	1,353,240	1,336,884	(16,356)	
52071 - Longevity	12,350	12,050	13,158	12,597	(561)	
52081 - Sick Buy Out	18,648	17,698	22,895	19,021	(3,874)	
52230 - Professional Overtime	-	209	-	5,000	5,000	
52231 - Administrative Support Overtime	-	-	500	500	-	
52240 - Operations Hourly Overtime	404,308	365,111	465,000	425,000	(40,000)	
52250 - Maintenance Hourly Overtime	68,775	110,449	70,000	100,000	30,000	
Total Salaries and Wages	\$ 3,940,546	\$ 4,316,244	\$ 4,278,124	\$ 4,541,058	\$ 262,934	
Benefits:						
52310 - Health Care	\$ (3,445)	\$ (1,014)	\$ -	\$ -	\$ -	
52311 - Health Care Opt-Out Full	563	63	-	-	-	
52320 - Opers	576,532	614,401	597,602	634,677	37,075	
52360 - Medicare	55,780	61,148	61,894	65,734	3,840	
52313 - Wellness Credit	35	94	-	-	-	
52314 - Dental and Vision Premiums	(55)	(5)	-	-	-	
52370 - Uniform Allowance	173	167	480	-	(480)	
Total Benefits	\$ 629,582	\$ 674,853	\$ 659,976	\$ 700,411	\$ 40,435	
Total Salaries and Benefits	\$ 4,570,128	\$ 4,991,097	\$ 4,938,100	\$ 5,241,469	\$ 303,369	
Other Operating Expenses:						
Reimbursable Expenses:						
52410 - Travel	\$ 4,346	\$ 2,465	\$ 7,195	\$ 10,300	\$ 3,105	
52430 - Employee Education	6,230	1,340	5,780	8,785	3,005	
Reimbursable Expenses	\$ 10,576	\$ 3,805	\$ 12,975	\$ 19,085	\$ 6,110	
Utilities Expenses:						
52510 - Electricity	\$ 1,012,951	\$ 1,346,802	\$ 1,230,000	\$ 1,180,000	\$ (50,000)	
52520 - Natural Gas	219,880	269,210	310,000	338,000	28,000	
52530 - Water and Other Utilities	46,308	98,429	100,637	108,500	7,863	
Utilities Expenses	\$ 1,279,139	\$ 1,714,441	\$ 1,640,637	\$ 1,626,500	\$ (14,137)	
Professional Services:						
52610 - General Professional Services	\$ -	\$ 3,301	\$ 108,000	\$ 40,000	\$ (68,000)	
Professional Services	\$ -	\$ 3,301	\$ 108,000	\$ 40,000	\$ (68,000)	
Contractual Services:						
52715 - Printing	\$ 60	\$ -	\$ 150	\$ 10,120	\$ 9,970	
52720 - Taxes	-	3,339	-	-	-	
52730 - Dues and Subscriptions	117	788	1,095	857	(238)	
52735 - Equipment Rental	2,956	4,278	5,000	10,000	5,000	
52770 - Uniforms	24,516	23,528	26,500	-	(26,500)	
52775 - Licenses,Fees, And Permits	807	864	2,178	1,100	(1,078)	
52780 - Other Contractual Services	161,029	136,285	188,143	177,430	(10,713)	
52745 - Grease Removal	11,195	11,043	17,100	17,900	800	
52755 - Grit and Screening Disposal	77,797	26,085	125,000	126,750	1,750	
52760 - Sludge Hauling Disposal	836,003	971,388	1,228,000	1,449,987	221,987	
Contractual Services	\$ 1,114,480	\$ 1,177,600	\$ 1,593,166	\$ 1,794,144	\$ 200,979	
Materials and Supplies:						
52805 - Office Supplies	\$ 583	\$ 1,873	\$ 2,500	\$ 2,500	\$ -	
52810 - Fuel and Oil	5,556	10,497	10,000	10,000	-	
52811 - Vehicle Maintenance Parts	615	105	600	1,000	400	
52825 - Chemicals	459,361	458,543	576,813	685,800	108,987	

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 1200: WESTERLY WASTEWATER TREATMENT PLANT					
	2024 Audited Actuals	2025 Unaudited Actuals	2025 Adopted Budget	2026 Adopted Budget	Budget Variance
52840 - Laboratory Supplies	2,969	22,354	4,800	7,500	2,700
52845 - General Hardware Supplies	116,781	118,864	95,000	120,000	25,000
52846 - Equipment And Instrumentation Parts	415,277	392,838	420,000	365,200	(54,800)
52851 - Other Minor Equipment	89,550	76,497	70,000	151,400	81,400
52865 - Other Supplies	104,210	105,295	91,300	110,000	18,700
52870 - Freight	7,946	181	11,000	5,000	(6,000)
52880 - Invoice Price Variance	(243)	28	-	-	-
52890 - Inventory Adjustment-Book To Physical	6,171	4,073	-	-	-
Materials And Supplies	\$ 1,208,777	\$ 1,191,146	\$ 1,282,013	\$ 1,458,400	\$ 176,387
Equipment Repair and Maintenance:					
52920 - Equipment Repair and Maintenance	\$ 176,554	\$ 148,251	\$ 240,000	\$ 156,500	\$ (83,500)
Equipment Repair And Maintenance	\$ 176,554	\$ 148,251	\$ 240,000	\$ 156,500	\$ (83,500)
Building and Road Repair:					
53010 - Building Repair and Maintenance	\$ 37,612	\$ -	\$ -	\$ -	\$ -
53030 - Sewer Repair and Maintenance	(11,728)	-	-	-	-
53040 - Miscellaneous Repair and Maintenance	129,800	-	-	-	-
53050 - Building Maintenance Supplies	3,800	687	5,000	-	(5,000)
53051 - Building Maintenance Services	14,633	-	10,000	-	(10,000)
Building and Road Repair	\$ 174,116	\$ 687	\$ 15,000	\$ -	\$ (15,000)
Total Other Operating Expenses	\$ 3,963,642	\$ 4,239,231	\$ 4,891,791	\$ 5,094,629	\$ 202,838
Total Operating Expenses	\$ 8,533,770	\$ 9,230,328	\$ 9,829,891	\$ 10,336,098	\$ 506,207

BUDGET CENTER:		Easterly WWTP – 1300	
MANAGED BY:		Cathleen Glisic Superintendent	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS			
The Easterly Wastewater Treatment Plant is located in the City of Cleveland on a 105-acre site along the southern shore of Lake Erie. The collection system receives flow from 17 municipalities, approximately 333,0000 residents. Several combined sewers in the collection system collect and convey sanitary, industrial wastewater and storm water runoff to the plant. During wet weather events, flow rates up to 1,200 million gallons per day of combined wastewater can be conveyed to the plant headworks from three large interceptor sewers. In 2025, the Easterly plant provided complete treatment to 32.86 billion gallons of combined wastewater for an average daily flow rate of 90.02 MGD. A total of 2.25 billion gallons of wastewater overflowed into Lake Erie after complete treatment capacity was maximized.			
2025 Accomplishments		2026 Goals	
*	Met all NPDES permit requirements.	*	Meet all NPDES permit requirements.
*	Participated in strategies for operational readiness implementation to improve process efficiencies.	*	Provide support for and implement agreed upon recommendations from the Plant Engineering group.
*	Continued to manage the plant budget to align with the District’s revenue.	*	Develop and responsibly manage operating and minor capital budgets that will align with the District’s rate structure.
*	Continued to implement asset management principles to improve maintenance repair efficiency and equipment reliability.	*	Identify and implement improvements to Asset Management related processes, procedures, and responsibilities in collaboration with E&C, TSG and the COO.
*	Actively encouraged and improved safe work practices to maintain an accident-free workplace.	*	Continue implementation of a culture of continuous improvement throughout the organization and maintain a safe environment for employees and visitors.
*	Continued to provide support and resources for E&C projects including Automation Program Management.	*	Support E&C in the design and construction of capital improvement projects.

BUDGET CENTER:		Easterly WWTP – 1300	
MANAGED BY:		Cathleen Glisic Superintendent	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS			
2025 Accomplishments		2026 Goals	
*	Continued to provide resources and support for outreach activities and ODE objectives within the strategic plan.	*	Implement applicable provisions of the 2025- 2027 Strategic Plan.
*	Improved the maintenance kitting process for preventative maintenance work orders.	*	Continue to update Lock Out Tag Out procedures at all facilities.
*	Conducted condition assessments on all critical assets.	*	Continue to improve O&M effectiveness through the use of technology.
*	Evaluated opportunities to reduce costs throughout the plant.	*	Continue the implementation of the Manual Operation of District Wastewater Treatment Facilities and Collection System Assets project.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
EASTERLY WASTE WATER TREATMENT PLANT -- 1300				
STAFFING				
One Year History and Budget Comparison				
JOB	2025	2025	2026	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Administrative Asst (O&M)	1	0	1	1
Custodial Worker	0	0	1	1
Maintenance Worker	0	0	1	1
Asst Supt Plants	1	2	2	0
Unit Process Manager	1	1	1	0
Plant Mtce Mgr I E & I	1	1	1	0
Plant Mtce Mgr I Mech	2	2	2	0
Shift Mgr East/West	5	5	5	0
Supt Plants	1	1	1	0
Process Specialist I	0	1	2	1
Administrative Assistant	0	1	0	-1
Plant Clerk	1	1	0	-1
WWP Operator IT	2	4	2	-2
WWP Operator	12	10	14	4
Plt Maint Electrician	1	1	1	0
UMT - Equip Operator	1	1	1	0
PUMP	6	6	6	0
Instrument Tech	2	2	3	1
Util Maint Tech	1	1	1	0
UMP Instrument Tech	1	1	0	-1
UMP Plt Maint Elec	3	1	1	0
UMP Plt Util Maint Person	0	2	0	-2
Custodial Worker	1	1	1	0
Maint Worker	6	6	5	-1
TOTAL POSITIONS	49	51	52	1

NORTHEAST OHIO REGIONAL SEWER DISTRICT						
WASTEWATER						
BUDGET CENTER 1300: EASTERLY WASTEWATER TREATMENT PLANT						
	2024 Audited Actuals	2025 Unaudited Actuals	2025 Adopted Budget	2026 Adopted Budget	Budget Variance	
Operating Expenses:						
Salaries and Wages:						
52020 – Officials and Managers Salaries	\$ 1,146,244	\$ 1,238,988	\$ 1,168,321	\$ 1,340,689	\$	172,369
52030 – Professionals Salaries	-	-	150	-		(150)
52031 – Administrative Support Salaries	72,822	104,634	109,755	53,067		(56,688)
52040 – Operations Hourly	885,245	937,971	952,683	1,094,681		141,998
52050 – Maintenance Hourly	1,389,567	1,537,148	1,399,804	1,308,722		(91,082)
52071 – Longevity	13,000	12,650	11,628	13,260		1,632
52081 – Sick Buy Out	21,181	15,044	33,681	21,605		(12,076)
52231 – Administrative Support Overtime	(26)	19	500	500		-
52240 – Operations Hourly Overtime	291,641	369,111	317,680	327,210		9,530
52250 – Maintenance Hourly Overtime	52,458	76,793	67,925	65,000		(2,925)
Total Salaries and Wages	\$ 3,872,131	\$ 4,292,357	\$ 4,062,126	\$ 4,224,734	\$	162,608
Benefits:						
52310 – Health Care	\$ (4,220)	\$ 51	\$ -	\$ -	\$	-
52311 – Health Care Opt-Out Full	370	380	-	-		-
52320 – Opers	551,333	600,717	567,384	590,392		23,008
52360 – Medicare	52,368	59,722	58,764	61,148		2,383
52313 – Wellness Credit	11	110	-	-		-
52314 – Dental and Vision Premiums	(40)	(8)	-	-		-
52370 – Uniform Allowance	439	1,853	1,440	2,400		960
Total Benefits	\$ 600,261	\$ 662,824	\$ 627,588	\$ 653,939	\$	26,351
Total Salaries and Benefits	\$ 4,472,392	\$ 4,955,181	\$ 4,689,714	\$ 4,878,673	\$	188,959
Other Operating Expenses:						
Reimbursable Expenses:						
52410 – Travel	\$ 99	\$ 1,393	\$ 480	\$ 9,275	\$	8,795
52430 – Employee Education	710	2,820	2,130	3,460		1,330
Reimbursable Expenses	\$ 809	\$ 4,213	\$ 2,610	\$ 12,735	\$	10,125
Utilities Expenses:						
52510 – Electricity	\$ 1,848,389	\$ 2,258,972	\$ 2,227,500	\$ 2,079,000	\$	(148,500)
52520 – Natural Gas	116,687	176,983	170,000	266,586		96,586
52530 – Water and Other Utilities	294,484	187,314	305,000	281,044		(23,956)
Utilities Expenses	\$ 2,259,560	\$ 2,623,268	\$ 2,702,500	\$ 2,626,630	\$	(75,870)
Professional Services:						
52610 – General Professional Services	\$ 14,799	\$ 34,851	\$ 135,000	\$ 150,000	\$	15,000
Professional Services	\$ 14,799	\$ 34,851	\$ 135,000	\$ 150,000	\$	15,000
Contractual Services:						
52715 – Printing	\$ 60	\$ 75	\$ 200	\$ 200	\$	-
52720 – Taxes	-	1,118	-	-		-
52730 – Dues and Subscriptions	550	254	505	825		320
52735 – Equipment Rental	3,680	2,885	15,000	5,000		(10,000)
52770 – Uniforms	21,777	20,995	25,000	-		(25,000)
52775 – Licenses,Fees, And Permits	680	2,402	1,846	1,300		(546)
52780 – Other Contractual Services	134,288	96,510	128,509	153,645		25,136
52745 – Grease Removal	5,879	13,299	10,000	13,234		3,234
52755 – Grit and Screening Disposal	123,478	149,635	174,373	172,830		(1,543)
Contractual Services	\$ 290,391	\$ 287,173	\$ 355,433	\$ 347,034	\$	(8,399)
Materials and Supplies:						
52805 – Office Supplies	\$ 165	\$ 1,340	\$ 2,500	\$ 2,000	\$	(500)
52810 – Fuel and Oil	19,549	12,767	25,000	25,000		-
52811 – Vehicle Maintenance Parts	326	356	1,000	1,000		-
52825 – Chemicals	448,560	397,925	434,321	505,684		71,363
52840 – Laboratory Supplies	526	619	1,500	1,100		(400)
52845 – General Hardware Supplies	71,469	121,040	75,000	115,000		40,000
52846 – Equipment And Instrumentation Parts	728,629	708,913	800,000	703,500		(96,500)
52851 – Other Minor Equipment	114,555	63,009	79,800	142,500		62,700
52865 – Other Supplies	136,645	122,809	150,000	150,000		-
52870 – Freight	341	3,513	3,000	3,000		-
52880 – Invoice Price Variance	(1,497)	37	-	-		-
52890 – Inventory Adjustment-Book To Physical	(4,260)	11,341	-	-		-
Materials And Supplies	\$ 1,515,008	\$ 1,443,670	\$ 1,572,121	\$ 1,648,784	\$	76,663

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 1300: EASTERLY WASTEWATER TREATMENT PLANT					
	2024 Audited Actuals	2025 Unaudited Actuals	2025 Adopted Budget	2026 Adopted Budget	Budget Variance
Equipment Repair and Maintenance:					
52920 - Equipment Repair and Maintenance	\$ 147,829	\$ 24,059	\$ 105,000	\$ 90,365	\$ (14,635)
Equipment Repair And Maintenance	\$ 147,829	\$ 24,059	\$ 105,000	\$ 90,365	\$ (14,635)
Building and Road Repair:					
53010 - Building Repair and Maintenance	\$ 26,521	\$ 10,914	\$ 15,000	\$ -	\$ (15,000)
53020 - Road Repair and Maintenance	1,470	-	-	-	-
53051 - Building Maintenance Services	-	14,050	-	-	-
Building and Road Repair	\$ 27,991	\$ 24,964	\$ 15,000	\$ -	\$ (15,000)
Total Other Operating Expenses	\$ 4,256,386	\$ 4,442,199	\$ 4,887,664	\$ 4,875,548	\$ (12,116)
Total Operating Expenses	\$ 8,728,778	\$ 9,397,380	\$ 9,577,378	\$ 9,754,221	\$ 176,843

BUDGET CENTER: Maintenance Services - 1400

MANAGED BY: Karen Sokolow
Superintendent of Maintenance Services

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

Maintenance Services provides management, planning, and coordination for the operation and maintenance of wastewater assets within the District's service area. The following areas are supported within Maintenance Services:

Maintenance Services Administration: Provides administration, planning, department direction, and coordination of operation and maintenance functions for Maintenance Services. Coordinates capital improvement project activities between Maintenance Services and Engineering and Construction.

Sewer System Maintenance and Operation (SSMO): Operates and maintains the District's collection system infrastructure in support of regulatory compliance and the Environmental Protection Agency's (EPA) Nine Minimum Controls for Combined Sewer Overflows (CSOs). Assets include pump stations, generators, interceptors, trunk sewers, regulators, tunnel and diversion structures, manholes, drop shafts, bar racks, control facilities, monitoring systems, and associated equipment. Manages the Ohio Utility Protection Service (OUPS) program.

Facilities and Administrative Support: Provides facilities management for the George J. McMonagle (GJM) Building and the Environmental and Maintenance Services Center (EMSC), including maintenance, employee amenities, and general facility support. Provides District office support services, including administrative support, furniture coordination, meeting and training activities, and catering services.

Fleet Services: Acquires and maintains District fleet vehicles, sewer cleaning equipment, snow removal and lawn maintenance equipment, utility carts, trailers, portable power units, pumps, lifts, cranes, and other fleet-related equipment. Manages District fuel systems, records, compliance, and emergency standby generator support.

Building Maintenance: Maintains District buildings and grounds, including fences, parking lots, doors, windows, plumbing, electrical, roofing, masonry, flooring, walls, ceilings, carpentry, concrete patch repairs, and related building infrastructure. Performs small to medium facility repair and improvement projects and supports readiness activities for new or modified building assets.

Building Systems: Maintains District building systems assets, including heating, cooling, and ventilation equipment, hydronic and steam boilers, air handlers, chillers, controllers, building automation systems, exhaust systems, steam distribution systems and components, and other climate control related equipment.

BUDGET CENTER:		Maintenance Services - 1400	
MANAGED BY:		Karen Sokolow Superintendent of Maintenance Services	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS			
2025 Accomplishments		2026 Goals	
*	Operated and maintained the wastewater collection system to achieve regulatory compliance through operational excellence.	*	Operate and maintain the wastewater collection system to achieve regulatory compliance through operational excellence.
*	Implemented O&M and Plant Engineering strategies to develop and realign department staff to ensure O&M’s ability to maintain permit compliance through workforce planning and investment.	*	Continue implementing O&M and Plant Engineering strategies to develop and realign department staff to ensure O&M’s ability to maintain permit compliance through workforce planning and investment.
*	Provided resources and technical support to the Automation Program Management (APM) project team through participation in meetings, workshops, documentation reviews, and implementation of shutdowns as the project transitions into the construction phase.	*	Provide resources and technical support to E&C for the 1580 Collections PLC Replacement project (APM), through participation in meetings, workshops, document reviews, construction coordination, shutdown planning, and implementation support.
*	Provided resources for the Communications & Community Relations (CCR) department outreach activities, annual Open House, and customer inquiries.	*	Provide resources for Communications and Community Relations outreach activities, Clean Water Fest, customer inquiries, and other District outreach efforts.
*	Allocated resources, increased communication for activities, and supported Diversity, Equity & Inclusion programs. Supported opportunities for all employees through participation in Employee Resource Groups and/or events.	*	Strengthen Maintenance Services accountability, communication, and follow-up practices to support consistent manager ownership, department performance, and operational effectiveness.

BUDGET CENTER:	Maintenance Services - 1400
MANAGED BY:	Karen Sokolow Superintendent of Maintenance Services

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2025 Accomplishments		2026 Goals	
*	Provided resources and support to the E&C Department Capital Improvement Program (CIP) projects through participation in meetings, workshops, documentation reviews, and coordination of construction.	*	Provide resources and support to E&C Capital Improvement Program projects through participation in meetings, workshops, documentation reviews, and coordination of construction.
*	Maintained high asset availability through enhanced maintenance practices to ensure permit compliance, environmental protection, and sustainability.	*	Maintain high asset availability through enhanced maintenance practices to ensure permit compliance, environmental protection, and sustainability.
*	Improved work order accuracy in NexGen.	*	Improve work order accuracy, maintenance data quality, and department performance tracking in NexGen and related systems.
*	Evaluated opportunities to reduce costs throughout Maintenance Services.	*	Evaluate opportunities to reduce costs throughout Maintenance Services while strengthening monthly review and tracking of overall budget with the O&M budget analyst.
		*	Create a Contract Coordinator career progression structure to strengthen field verification, contract oversight, and accountability for contracted work performed across O&M.
		*	Continue developing job descriptions, training pathways, and career progression opportunities to support staffing needs, including HEFTO - In Training, Fleet Services Mechanic - Heavy Equipment, and a HVAC-R Technician - In Training position.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
MAINTENANCE SERVICES -- 1400				
STAFFING				
One Year History and Budget Comparison				
JOB	2025	2025	2026	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Administrative Asst (O&M)	1	0	2	2
O&M Construction Coordinator	0	0	1	1
Asst Supt Maint Services	1	1	1	0
Supt Maintenance Services	1	1	1	0
Asset Rel Mgr	2	2	2	0
O&M Construction Coord	1	1	1	0
Project Coord Maint Svcs	0	0	2	2
Project Coordinator	0	1	1	0
TOTAL POSITIONS	6	6	11	5

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 1400: MAINTENANCE SERVICES					
	2024 Audited Actuals	2025 Unaudited Actuals	2025 Adopted Budget	2026 Adopted Budget	Budget Variance
Operating Expenses:					
Salaries and Wages:					
52020 - Officials and Managers Salaries	\$ 260,125	\$ 252,643	\$ 262,573	\$ 259,922	\$ (2,651)
52030 - Professionals Salaries	295,158	279,016	373,222	440,878	67,657
52031 - Administrative Support Salaries	11,774	28,494	-	123,809	123,809
52071 - Longevity	1,100	1,100	1,224	1,122	(102)
52081 - Sick Buy Out	2,578	-	2,032	2,629	597
52231 - Administrative Support Overtime	-	21	-	10,000	10,000
Total Salaries and Wages	\$ 570,734	\$ 561,274	\$ 639,051	\$ 838,361	\$ 199,310
Benefits:					
52310 - Health Care	\$ (160)	\$ (201)	\$ -	\$ -	\$ -
52311 - Health Care Opt-Out Full	225	(100)	-	-	-
52320 - Opers	79,676	78,494	89,383	117,224	27,840
52360 - Medicare	8,283	8,128	9,257	12,141	2,884
52313 - Wellness Credit	4	11	-	-	-
52314 - Dental and Vision Premiums	(17)	(6)	-	-	-
52370 - Uniform Allowance	493	481	480	480	-
Total Benefits	\$ 88,504	\$ 86,809	\$ 99,121	\$ 129,845	\$ 30,724
Total Salaries and Benefits	\$ 659,238	\$ 648,084	\$ 738,171	\$ 968,206	\$ 230,035
Other Operating Expenses:					
Reimbursable Expenses:					
52410 - Travel	\$ -	\$ -	\$ 450	\$ -	\$ (450)
52430 - Employee Education	-	-	1,900	-	(1,900)
Reimbursable Expenses	\$ -	\$ -	\$ 2,350	\$ -	\$ (2,350)
Contractual Services:					
52715 - Printing	\$ 257	\$ 60	\$ 100	\$ 180	\$ 80
52720 - Taxes	-	81	-	-	-
52730 - Dues and Subscriptions	65	92	45	100	55
52770 - Uniforms	1,321	922	1,350	-	(1,350)
Contractual Services	\$ 1,642	\$ 1,154	\$ 1,495	\$ 280	\$ (1,215)
Materials and Supplies:					
52805 - Office Supplies	\$ -	\$ 47	\$ 250	\$ 500	\$ 250
52845 - General Hardware Supplies	365	(469)	-	-	-
52846 - Equipment And Instrumentation Parts	21	1,540	-	-	-
52851 - Other Minor Equipment	103	-	-	-	-
52865 - Other Supplies	351	407	500	1,000	500
52870 - Freight	759	35	1,000	-	(1,000)
52880 - Invoice Price Variance	2,579	(314)	-	-	-
52890 - Inventory Adjustment-Book To Physical	2,893	11,821	-	-	-
Materials And Supplies	\$ 7,072	\$ 13,067	\$ 1,750	\$ 1,500	\$ (250)
Total Other Operating Expenses	\$ 8,714	\$ 14,221	\$ 5,595	\$ 1,780	\$ (3,815)
Total Operating Expenses	\$ 667,952	\$ 662,305	\$ 743,766	\$ 969,986	\$ 226,220

BUDGET CENTER:		Sewer System Maintenance & Operation – 1500	
MANAGED BY:		Jarrod Lewis Manager – Sewer System Maintenance & Operation	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS			
The Sewer System Maintenance and Operation Department (SSMO) operates and maintains the District’s collection system infrastructure. The infrastructure includes pumping stations, interceptors, trunk sewers, combined sewer regulators, diversion structures, manholes, drop shafts, bar racks, floatable control facilities, odor control facilities, storage tunnels, tunnel control structures and monitoring systems. SSMO also oversees the flow monitoring program, and utilities response markings. The department maintains three hundred forty-two (342) miles of sewer pipe, approximately seven hundred fifteen (715) fixed-weir regulators, forty-two (42) automated structures, thirty (30) precipitation gauges, approximately one hundred (100) level and flow monitoring sites, ten (10) floatable control facilities, seven (7) odor control facilities, and thirteen (13) pump stations.			
2025 Accomplishments		2026 Goals	
*	Effectively managed SSMO budget and planning for future budget needs. Evaluated opportunities to reduce costs.	*	Develop and responsibly manage operating and minor capital budgets that will align with the District’s rate structure. Provide O&M assistance as needed to support the 2027-2031 Rate Study.
*	Continued implementing the O&M and Plant Engineering initiatives to support evolving operations and maintenance standardization.	*	Build out the CCTV program utilizing current assets. Identify trouble spot areas that can be created into PMs with frequency. Identify a node-based approach to assets covering upstream and downstream responsibilities.
*	Evaluated SSMO field routes and started implementation of changes to improve efficiency and safety communication on the site.	*	Continue to evaluate SSMO field routes using either Samsara GPS and/or NexGen/GIS system and implement changes to improve efficiency and safety communication on the site.
*	Provided resources to support ODE practices and encourage participation through Employee Resource Group events.	*	Provide resources to support ODE and encourage participation through Employee Resource Group events.

BUDGET CENTER:		Sewer System Maintenance & Operation – 1500	
MANAGED BY:		Jarrod Lewis Manager – Sewer System Maintenance & Operation	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS			
2025 Accomplishments		2026 Goals	
*	Effectively prepared for and responded to emergencies. Ensured compliance with all safety programs and communicated updates to staff. Installed LOTO boards and equipment to support LOTO program.	*	Effectively prepare for and respond to emergencies. Ensure compliance with all safety programs and communicate updates to staff.
*	Provided educational opportunities to staff by continuing to create and update technical support training courses. Continued to support the development of Collection System contact hours and tours.	*	Provide educational opportunities to staff by continuing to create and update technical support training courses. Continue to support the development of Collection System contact hours and tours.
*	Ensured that O&M staff are adequately trained to perform their jobs. Continued implementing union cross-training initiative.	*	Ensure O&M staff are adequately trained to perform their jobs. Continue implementing union cross-training initiative. Develop career pathing in the flow monitoring team to support future development and coverage of current and future needs of the District.
*	Provided excellent customer service and resources for outreach events. Ensured performance metrics were met including wet weather performance and dry weather overflow avoidance. Supported monitoring and data requests for internal and external stakeholders. Continued to perform utility markings and service connection inspections.	*	Provide excellent customer service and resources for outreach events. Ensure performance metrics are met including wet weather performance and dry weather overflow avoidance. Support monitoring and data requests for internal and external stakeholders. Continue to perform utility markings.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
SEWER SYSTEM MAINTENANCE AND OPERATION -- 1500				
STAFFING				
One Year History and Budget Comparison				
JOB	2025	2025	2026	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Field Tech	0	0	3	3
Asst Mgr of SSMO	1	1	1	0
Mgr of SSMO	1	1	1	0
Supervisor of SSMO - EMI	2	2	2	0
Supervisor of SSMO - MIR	3	3	3	0
Tech Support Aide	1	1	1	0
Flow Monitoring Spec	0	1	0	(1)
Flow Monitoring Tech	4	3	4	1
Field Tech Operator	4	8	8	0
Field Tech Oper Heavy Equ	3	4	4	0
Operator/Tech	10	11	9	(2)
Sys Util Maint Person	8	8	7	(1)
Field Tech	8	9	8	(1)
UMP Sys Util Maint Person	6	8	8	0
TOTAL POSITIONS	51	60	59	(1)

NORTHEAST OHIO REGIONAL SEWER DISTRICT										
WASTEWATER										
BUDGET CENTER 1500: SEWER SYSTEM MAINTENANCE & OPERATION										
	2024		2025		2025		2026		Budget	
	Audited		Unaudited		Adopted		Adopted		Variance	
	Actuals		Actuals		Budget		Budget			
Operating Expenses:										
Salaries and Wages:										
52020 - Officials and Managers Salaries	\$	680,565	\$	680,099	\$	692,720	\$	712,807	\$	20,087
52031 - Administrative Support Salaries		25,715		-		-		-		-
52034 - Technicians Salaries		336,348		270,525		340,978		343,040		2,063
52050 - Maintenance Hourly		2,576,583		2,711,147		3,038,916		3,085,932		47,017
52071 - Longevity		13,900		13,050		14,535		14,178		(357)
52081 - Sick Buy Out		2,596		9,923		18,968		2,648		(16,320)
52231 - Administrative Support Overtime		110		-		-		-		-
52234 - Technician Overtime		3,951		6,879		4,500		4,500		-
52250 - Maintenance Hourly Overtime		316,962		452,789		425,000		425,000		-
Total Salaries and Wages	\$	3,956,730	\$	4,144,411	\$	4,535,616	\$	4,588,105	\$	52,488
Benefits:										
52310 - Health Care	\$	(3,893)	\$	81	\$	-	\$	-	\$	-
52311 - Health Care Opt-Out Full		675		200		-		-		-
52320 - Opers		561,476		606,139		633,726		641,075		7,348
52360 - Medicare		56,093		58,851		65,635		66,397		762
52313 - Wellness Credit		(12)		16		-		-		-
52314 - Dental and Vision Premiums		(33)		(18)		-		-		-
52370 - Uniform Allowance		460		-		480		-		(480)
Total Benefits	\$	614,767	\$	665,270	\$	699,842	\$	707,472	\$	7,630
Total Salaries and Benefits	\$	4,571,497	\$	4,809,681	\$	5,235,458	\$	5,295,576	\$	60,118
Other Operating Expenses:										
Reimbursable Expenses:										
52410 - Travel	\$	850	\$	2,034	\$	3,450	\$	1,000	\$	(2,450)
52430 - Employee Education		1,040		-		3,500		-		(3,500)
Reimbursable Expenses	\$	1,890	\$	2,034	\$	6,950	\$	1,000	\$	(5,950)
Utilities Expenses:										
52510 - Electricity	\$	1,128,012	\$	1,072,546	\$	954,000	\$	1,250,000	\$	296,000
52520 - Natural Gas		45,054		69,436		50,430		65,000		14,570
52530 - Water and Other Utilities		41,728		12,978		25,000		45,000		20,000
Utilities Expenses	\$	1,214,794	\$	1,154,959	\$	1,029,430	\$	1,360,000	\$	330,570
Professional Services:										
52610 - General Professional Services	\$	120,505	\$	17,119	\$	-	\$	-	\$	-
Professional Services	\$	120,505	\$	17,119	\$	-	\$	-	\$	-
Contractual Services:										
52715 - Printing	\$	-	\$	-	\$	175	\$	180	\$	5
52730 - Dues and Subscriptions		1,037		644		1,265		816		(449)
52735 - Equipment Rental		11,960		12,774		25,000		25,000		-
52770 - Uniforms		31,486		34,955		35,000		-		(35,000)
52775 - Licenses,Fees, And Permits		7,022		15,780		10,810		7,615		(3,195)
52780 - Other Contractual Services		540,866		314,790		615,100		344,000		(271,100)
52755 - Grit and Screening Disposal		-		1,525		-		8,000		8,000
Contractual Services	\$	592,371	\$	380,468	\$	687,350	\$	385,611	\$	(301,739)
Materials and Supplies:										
52805 - Office Supplies	\$	1,379	\$	3,390	\$	3,000	\$	2,000	\$	(1,000)
52810 - Fuel and Oil		6,888		3,474		10,000		7,500		(2,500)
52811 - Vehicle Maintenance Parts		1,688		2,597		1,500		1,500		-
52825 - Chemicals		118		-		-		-		-
52840 - Laboratory Supplies		260		492		450		450		-
52845 - General Hardware Supplies		96,602		93,279		85,000		90,000		5,000
52846 - Equipment And Instrumentation Parts		485,638		241,522		324,000		355,000		31,000
52851 - Other Minor Equipment		42,613		88,866		59,000		57,500		(1,500)
52865 - Other Supplies		61,682		82,718		58,500		75,000		16,500
52870 - Freight		(61)		277		1,475		-		(1,475)

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 1500: SEWER SYSTEM MAINTENANCE & OPERATION					
	2024 Audited Actuals	2025 Unaudited Actuals	2025 Adopted Budget	2026 Adopted Budget	Budget Variance
52890 - Inventory Adjustment-Book To Physical	-	2	-	-	-
Materials And Supplies	\$ 696,805	\$ 516,616	\$ 542,925	\$ 588,950	\$ 46,025
Equipment Repair and Maintenance:					
52920 - Equipment Repair and Maintenance	\$ 66,044	\$ 62,698	\$ 160,000	\$ 80,000	\$ (80,000)
52930 - Vehicle Repairs	(39)	-	-	-	-
Equipment Repair And Maintenance	\$ 66,005	\$ 62,698	\$ 160,000	\$ 80,000	\$ (80,000)
Building and Road Repair:					
53030 - Sewer Repair and Maintenance	\$ 50,687	\$ -	\$ 75,000	\$ 75,000	\$ -
53050 - Building Maintenance Supplies	11,058	-	-	-	-
53051 - Building Maintenance Services	15,840	-	-	-	-
53052 - Building Maintenance Miscellaneous	-	(16)	-	-	-
Building and Road Repair	\$ 77,585	\$ (16)	\$ 75,000	\$ 75,000	\$ -
Total Other Operating Expenses	\$ 2,769,956	\$ 2,133,879	\$ 2,501,655	\$ 2,490,561	\$ (11,094)
Total Operating Expenses	\$ 7,341,453	\$ 6,943,560	\$ 7,737,113	\$ 7,786,137	\$ 49,024

BUDGET CENTER:		Fleet Services - 1600	
MANAGED BY:		Jody Wysong Manager of Fleet Services	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS			
2025 Accomplishments		2026 Goals	
*	Evaluated facility requirements for mobilization of utility cart alternatives to implement in capital plan with a replacement schedule.	*	Evaluate facility requirements for mobilization of utility cart alternatives to implement in capital plan with a replacement schedule.
*	Installed new GPS software and integrated into CMMS with vehicle mileage to efficiently conduct appropriate preventative maintenance intervals.	*	Continue to integrate GPS software into CMMS with vehicle mileage to efficiently conduct appropriate preventative maintenance intervals.
*	Created GPS reporting to identify exceptions to the vehicle usage policy.	*	Further enhance GPS reporting to identify exceptions to the vehicle usage policy.
*	Created documentation on a Fleet strategy to manage vehicle rotation, replacement considerations, and disposal of asset alternatives.	*	Complete entry of asset attributes in NexGen. Create a Forecast report in NexGen to aide in the ten-year planning of vehicle replacements.
*	Created condition assessment criteria to evaluate the District’s vehicles and utility carts.	*	Continue to perform condition assessments on vehicles and carts and create a replacement projection spreadsheet. Develop a new riding mower condition assessment.
		*	Review existing Jet/Vac PM’s and identify issues and implement corrections.
		*	Assist with writing specifications and board resolutions, evaluate bids and quotes for vehicles and equipment.
		*	Monitor Fleet Service contracts and proactively communicate any issues.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
FLEET SERVICES -- 1600				
STAFFING				
One Year History and Budget Comparison				
JOB	2025	2025	2026	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Administrative Asst (O&M)	1	0	0	0
Mgr of Fleet Services	1	1	1	0
Project Coord (O&M)	1	1	0	-1
Administrative Assistant	0	1	0	-1
Fleet Services Mechanic	5	6	6	0
Fleet Svcs Worker	0	1	1	0
TOTAL POSITIONS	8	10	8	(2)

NORTHEAST OHIO REGIONAL SEWER DISTRICT										
WASTEWATER										
BUDGET CENTER 1600: FLEET SERVICES										
	2024	2025	2025	2026						
	Audited	Unaudited	Adopted	Adopted	Budget					
	Actuals	Actuals	Budget	Budget	Variance					
Operating Expenses:										
Salaries and Wages:										
52020 - Officials and Managers Salaries	\$	58,153	\$	99,338	\$	99,228	\$	101,425	\$	2,197
52030 - Professionals Salaries		55,423		52,670		67,263		-		(67,263)
52031 - Administrative Support Salaries		54,224		58,117		54,227		-		(54,227)
52050 - Maintenance Hourly		431,769		368,336		467,265		451,380		(15,885)
52071 - Longevity		1,700		1,500		1,836		1,734		(102)
52081 - Sick Buy Out		1,515		1,643		1,022		1,545		523
52231 - Administrative Support Overtime		2,807		2,078		2,000		-		(2,000)
52240 - Operations Hourly Overtime		-		-		78,750		90,000		11,250
52250 - Maintenance Hourly Overtime		83,460		71,347		-		-		-
Total Salaries and Wages	\$	689,050	\$	655,027	\$	771,591	\$	646,085	\$	(125,506)
Benefits:										
52310 - Health Care	\$	(709)	\$	(176)	\$	-	\$	-	\$	-
52320 - Opers		96,176		91,536		107,834		90,284		(17,550)
52360 - Medicare		9,612		9,217		11,168		9,351		(1,818)
52313 - Wellness Credit		10		22		-		-		-
52314 - Dental and Vision Premiums		(7)		(7)		-		-		-
52370 - Uniform Allowance		193		81		480		-		(480)
Total Benefits	\$	105,275	\$	100,674	\$	119,482	\$	99,635	\$	(19,847)
Total Salaries and Benefits	\$	794,326	\$	755,701	\$	891,073	\$	745,720	\$	(145,353)
Other Operating Expenses:										
Reimbursable Expenses:										
52410 - Travel	\$	56	\$	7	\$	1,100	\$	300	\$	(800)
52430 - Employee Education		-		-		-		1,750		1,750
Reimbursable Expenses	\$	56	\$	7	\$	1,100	\$	2,050	\$	950
Professional Services:										
52610 - General Professional Services	\$	-	\$	-	\$	35,000	\$	80,000	\$	45,000
Professional Services	\$	-	\$	-	\$	35,000	\$	80,000	\$	45,000
Contractual Services:										
52715 - Printing	\$	303	\$	-	\$	500	\$	500	\$	-
52725 - Insurance And Bonds		-		-		20,000		5,000		(15,000)
52730 - Dues and Subscriptions		4,485		1,599		4,237		4,140		(97)
52770 - Uniforms		4,216		7,143		4,500		-		(4,500)
52780 - Other Contractual Services		75,919		13,734		69,580		20,000		(49,580)
Contractual Services	\$	84,923	\$	22,476	\$	98,817	\$	29,640	\$	(69,177)
Materials and Supplies:										
52805 - Office Supplies	\$	954	\$	974	\$	1,000	\$	2,000	\$	1,000
52810 - Fuel and Oil		562,659		501,100		645,799		328,821		(316,979)
52811 - Vehicle Maintenance Parts		311,443		215,776		290,000		260,000		(30,000)
52825 - Chemicals		-		899		-		-		-
52840 - Laboratory Supplies		13		68		100		-		(100)
52845 - General Hardware Supplies		6,799		3,910		7,500		27,500		20,000
52846 - Equipment And Instrumentation Parts		2,904		9,551		10,000		25,000		15,000
52851 - Other Minor Equipment		744		2,271		2,000		47,000		45,000
52865 - Other Supplies		5,628		7,084		7,500		7,000		(500)
52870 - Freight		266		-		500		500		-
Materials And Supplies	\$	891,409	\$	741,632	\$	964,399	\$	697,821	\$	(266,579)
Equipment Repair and Maintenance:										
52910 - Office Equipment and Repair	\$	-	\$	220	\$	-	\$	-	\$	-
52920 - Equipment Repair and Maintenance		566,256		1,521,280		950,000		1,057,000		107,000
52930 - Vehicle Repairs		131,809		175,611		85,000		150,000		65,000
Equipment Repair And Maintenance	\$	698,065	\$	1,697,111	\$	1,035,000	\$	1,207,000	\$	172,000
Total Other Operating Expenses	\$	1,674,454	\$	2,461,226	\$	2,134,316	\$	2,016,510	\$	(117,806)
Total Operating Expenses	\$	2,468,779	\$	3,216,927	\$	3,025,389	\$	2,762,230	\$	(263,159)

BUDGET CENTER:

Building Maintenance – 1700

MANAGED BY:

Mitchell Falatach
Interim Manager of Building Maintenance

DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS

The Building Maintenance Department oversees the maintenance and repair of District buildings and grounds. Building and grounds assets include fences, parking lots, doors, windows, plumbing, electrical, roofing, masonry, flooring, walls, ceilings, carpentry, concrete patch repairs, and related building infrastructure. The department supports preventive and corrective maintenance, small to medium-sized facility repair and improvement projects, contract coordination, facility inspections, emergency response planning, and readiness activities for new or modified building assets.

2025 Accomplishments		2026 Goals	
*	Prepared and managed the department budget that supported the District’s projected revenue.	*	Manage Building Maintenance operating, minor capital, and project budgets through regular review, tracking, and follow-up on planned repairs and improvements.
*	Provided technical support to department heads for budgetary purposes related to accounts impacted by Building Maintenance repairs and improvements.	*	Support facility repair, improvement, and contracted work through project coordination, scope development, inspection, and follow-up to confirm work is completed as expected.
*	Provided resources to support ODE practices and encouraged staff participation through attendance at Employee Resource Group (ERG) events.	*	Support safe work practices by following up on Building Maintenance safety items, procedures, training needs, and emergency response planning.
*	Prepared for the operation of new District assets and systems through development of operational and maintenance readiness plans.	*	Prepare for the operation of new or modified District building assets through operational and maintenance readiness support.
*	Supported the operation of existing assets through an understanding of preventive maintenance needs and expanded development of critical spare parts inventories.	*	Continue to support existing facility assets through preventive maintenance planning and development of critical spare parts inventories.

BUDGET CENTER: Building Maintenance – 1700

MANAGED BY: Mitchell Falatach
Interim Manager of Building Maintenance

DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS			
2025 Accomplishments		2026 Goals	
*	Continued to build relationships with all facility stakeholders to improve customer service and satisfaction and support District initiatives.	*	Continue to build relationships with facility stakeholders through communication, coordination, and follow-up on Building Maintenance services.
*	Continued development of the facilities manager manual for GJM and EMSC with Administrative Services and Building Systems.	*	Continue developing and implementing the facilities manager manual for GJM and EMSC with Administrative Services and Building Systems.
*	Continued entry of Building Maintenance asset attributes in NexGen.	*	Maintain asset attributes in NexGen and improve work order accuracy and maintenance data quality for Building Maintenance assets.
*	Continued to identify, review, and develop preventive maintenance benchmarks and equipment information for facility assets maintained through registration in the District CMMS system.	*	Continue to identify, review, and develop preventive maintenance benchmarks and equipment information for facility assets maintained in the District CMMS system.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
BUILDING MAINTENANCE -- 1700				
STAFFING				
One Year History and Budget Comparison				
JOB	2025	2025	2026	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Mgr of Building Maint	1	1	1	0
Project Coord (O&M)	1	1	0	-1
Administrative Assistant	0	1	0	-1
Bldg Maint Person	6	6	6	0
TOTAL POSITIONS	8	9	7	(2)

NORTHEAST OHIO REGIONAL SEWER DISTRICT									
WASTEWATER									
BUDGET CENTER 1700: BUILDING MAINTENANCE									
	2024		2025		2025		2026		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
Salaries and Wages:									
52020 - Officials and Managers Salaries	\$	103,823	\$	101,376	\$	108,799	\$	96,888	\$ (11,911)
52030 - Professionals Salaries		100,710		31,513		86,527		-	(86,527)
52031 - Administrative Support Salaries		45,568		16,286		53,690		-	(53,690)
52050 - Maintenance Hourly		415,071		438,002		434,664		447,719	13,055
52071 - Longevity		2,500		2,100		2,652		2,550	(102)
52081 - Sick Buy Out		-		-		519		-	(519)
52231 - Administrative Support Overtime		180		60		2,500		-	(2,500)
52250 - Maintenance Hourly Overtime		151,333		140,600		139,050		140,000	950
Total Salaries and Wages	\$	819,184	\$	729,938	\$	828,400	\$	687,157	\$ (141,243)
Benefits:									
52310 - Health Care	\$	(737)	\$	146	\$	-	\$	-	-
52311 - Health Care Opt-Out Full		113		13		-		-	-
52320 - Opers		114,497		113,376		115,808		96,055	(19,753)
52360 - Medicare		11,554		10,316		11,994		9,949	(2,046)
52313 - Wellness Credit		2		17		-		-	-
52314 - Dental and Vision Premiums		(12)		12		-		-	-
Total Benefits	\$	125,416	\$	123,880	\$	127,802	\$	106,004	\$ (21,799)
Total Salaries and Benefits	\$	944,601	\$	853,819	\$	956,203	\$	793,161	\$ (163,042)
Other Operating Expenses:									
Reimbursable Expenses:									
52410 - Travel	\$	1,522	\$	-	\$	125	\$	-	(125)
52430 - Employee Education		180		-		-		-	-
Reimbursable Expenses	\$	1,702	\$	-	\$	125	\$	-	(125)
Professional Services:									
52610 - General Professional Services	\$	66,127	\$	20,698	\$	10,000	\$	-	(10,000)
Professional Services	\$	66,127	\$	20,698	\$	10,000	\$	-	(10,000)
Contractual Services:									
52715 - Printing	\$	-	\$	-	\$	150	\$	60	(90)
52730 - Dues and Subscriptions		381		360		407		50	(357)
52735 - Equipment Rental		3,905		322		5,000		-	(5,000)
52770 - Uniforms		7,171		5,367		7,342		-	(7,342)
52780 - Other Contractual Services		24,942		-		-		172,000	172,000
Contractual Services	\$	36,399	\$	6,049	\$	12,899	\$	172,110	\$ 159,211
Materials and Supplies:									
52805 - Office Supplies	\$	269	\$	166	\$	1,000	\$	250	(750)
52810 - Fuel and Oil		84		21		500		150	(350)
52811 - Vehicle Maintenance Parts		39		-		-		-	-
52840 - Laboratory Supplies		-		-		500		-	(500)
52845 - General Hardware Supplies		30,618		60,368		32,000		240,000	208,000
52846 - Equipment And Instrumentation Parts		22,632		27,869		25,000		30,000	5,000
52851 - Other Minor Equipment		3,195		10,775		5,000		32,600	27,600
52865 - Other Supplies		7,206		9,661		10,000		10,000	-
52870 - Freight		590		305		750		-	(750)
Materials And Supplies	\$	64,634	\$	109,167	\$	74,750	\$	313,000	\$ 238,250
Equipment Repair and Maintenance:									
52920 - Equipment Repair and Maintenance	\$	147	\$	1,703	\$	1,000	\$	-	(1,000)
Equipment Repair And Maintenance	\$	147	\$	1,703	\$	1,000	\$	-	(1,000)
Building and Road Repair:									
53030 - Sewer Repair and Maintenance	\$	-	\$	(489)	\$	-	\$	-	-

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 1700: BUILDING MAINTENANCE					
	2024 Audited Actuals	2025 Unaudited Actuals	2025 Adopted Budget	2026 Adopted Budget	Budget Variance
53050 - Building Maintenance Supplies	338,111	164,397	309,000	-	(309,000)
53051 - Building Maintenance Services	119,292	61,388	154,000	-	(154,000)
Building and Road Repair	\$ 457,403	\$ 225,295	\$ 463,000	\$ -	\$ (463,000)
Total Other Operating Expenses	\$ 626,411	\$ 362,913	\$ 561,774	\$ 485,110	\$ (76,664)
Total Operating Expenses	\$ 1,571,011	\$ 1,216,731	\$ 1,517,977	\$ 1,278,271	\$ (239,706)

MANAGED BY: Singleton Grant
Chief of Security

DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS

The Security Department provides a safe and secure work environment. The Security Department enables the district employees to perform their duties safely while supporting the district's goal of meeting all NPDES permit limits.

2025 Accomplishments		2026 Goals	
	- Expanded active shooter response team to include all Officers - Recruited and filled all (5) open Officer positions bringing the Department to full staff - Established Security Department as the backup for sending RAVE notifications, training all Officers on the system - Worked with Legal on the updating of Security policies - Provided staffing at GJM and EMSC during off hours to support District work and activities including but not limited to 1st Saturday of every month for Customer Relations - Increased security efforts at GJM Prospect lot to prevent and deter criminal activity - Installed new Construction trailer at Southerly WWTP to support safe work environment for employees and contractors, while producing access cards and photos for various contractor's and maintaining accountability of the contractor's ingress/egress - Purchased a speed trailer for Southerly WWTP to deter speeding inside the plant and enhance safety for employees and visitors		- Finalize and train Officers on updated Security policies - Develop and finalize general annual training plan for Security staff including annual training plan for 2027 - Expanded firearms training to include a minimum of four (4) trainings annually in response to insurance carrier recommendations - Provide infield security for Watersheds Green Infrastructure staff - Recruit and fill open Sergeant position and if necessary, any subsequent opening resulting from internal promotion - Train and certify officers that volunteered to be trained with the AR-Rifle - Provide as needed Security for District work and initiatives including but not limited to Clean Water Fest and Customer Relations 1st Saturdays - Replace one vehicle to provide safety and security for transport, drug collections and security patrols

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
SAFETY AND SECURITY --2100				
STAFFING				
One Year History and Budget Comparison				
JOB	2025	2025	2026	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Chief of Security	1	1	1	0
Lieutenant	1	1	1	0
Security Officer	26	30	30	0
Sergeant	3	3	3	0
TOTAL POSITIONS	31	35	35	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 2100: SECURITY					
	2024 Audited Actuals	2025 Unaudited Actuals	2025 Adopted Budget	2026 Adopted Budget	Budget Variance
Operating Expenses:					
Salaries and Wages:					
52020 - Officials and Managers Salaries	\$ 226,302	\$ 257,213	\$ 229,371	\$ 228,944	\$ (427)
52041 - Protective Service Salaries	1,933,444	2,092,065	2,158,154	2,594,447	436,294
52071 - Longevity	5,650	4,950	7,089	5,763	(1,326)
52081 - Sick Buy Out	5,885	7,588	1,812	6,002	4,190
52241 - Protective Service Overtime	638,903	571,597	850,000	650,000	(200,000)
Total Salaries and Wages	\$ 2,810,184	\$ 2,933,414	\$ 3,246,426	\$ 3,485,157	\$ 238,731
Benefits:					
52310 - Health Care	\$ (2,528)	\$ (774)	\$ -	\$ -	\$ -
52311 - Health Care Opt-Out Full	450	(75)	-	-	-
52320 - Opers	387,611	414,940	454,500	487,922	33,422
52360 - Medicare	40,403	41,955	47,073	50,535	3,462
52313 - Wellness Credit	(2)	26	-	-	-
52314 - Dental and Vision Premiums	(21)	(4)	-	-	-
52370 - Uniform Allowance	49,566	23,435	55,210	55,210	-
Total Benefits	\$ 475,479	\$ 479,504	\$ 556,782	\$ 593,667	\$ 36,884
Total Salaries and Benefits	\$ 3,285,663	\$ 3,412,918	\$ 3,803,208	\$ 4,078,823	\$ 275,615
Other Operating Expenses:					
Reimbursable Expenses:					
52410 - Travel	\$ 1,020	\$ 738	\$ 3,000	\$ 2,000	\$ (1,000)
52430 - Employee Education	1,130	2,485	6,000	3,500	(2,500)
Reimbursable Expenses	\$ 2,150	\$ 3,223	\$ 9,000	\$ 5,500	\$ (3,500)
Contractual Services:					
52730 - Dues and Subscriptions	\$ 204	\$ 13,953	\$ 350	\$ 13,893	\$ 13,543
52770 - Uniforms	27,047	53,180	67,100	46,000	(21,100)
52775 - Licenses,Fees, And Permits	240	510	1,000	425	(575)
52780 - Other Contractual Services	12,515	43,754	11,000	20,150	9,150
Contractual Services	\$ 40,006	\$ 111,397	\$ 79,450	\$ 80,468	\$ 1,018
Materials and Supplies:					
52805 - Office Supplies	\$ (7,417)	\$ 3,511	\$ 4,000	\$ 4,000	\$ -
52810 - Fuel and Oil	-	16	-	-	-
52811 - Vehicle Maintenance Parts	60	84	-	-	-
52840 - Laboratory Supplies	7	-	-	-	-
52845 - General Hardware Supplies	397	1,053	1,000	1,200	200
52846 - Equipment And Instrumentation Parts	898	812	-	-	-
52851 - Other Minor Equipment	46,822	34,001	75,300	20,000	(55,300)
52865 - Other Supplies	16,171	11,616	10,000	10,000	-
52870 - Freight	32	7	500	-	(500)
Materials And Supplies	\$ 56,969	\$ 51,100	\$ 90,800	\$ 35,200	\$ (55,600)
Equipment Repair and Maintenance:					
52920 - Equipment Repair and Maintenance	\$ -	\$ 2,513	\$ -	\$ -	\$ -
52930 - Vehicle Repairs	-	2,872	-	3,500	3,500
Equipment Repair And Maintenance	\$ -	\$ 5,385	\$ -	\$ 3,500	\$ 3,500
Total Other Operating Expenses	\$ 99,125	\$ 171,105	\$ 179,250	\$ 124,668	\$ (54,582)
Total Operating Expenses	\$ 3,384,788	\$ 3,584,023	\$ 3,982,458	\$ 4,203,491	\$ 221,033

BUDGET CENTER: Process Control and Automation - 3100	
MANAGED BY: Robert Meholif Manager of Process Control & Automation	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
Process Control & Automation (PC&A) has the overall responsibility for managing and maintaining the operational technology for all District facilities. PC&A staff support day-to-day operations, capital improvements, and plant projects around the clock. Their work enables the collection system and treatment plants to consistently meet permit requirements.	
2025 Accomplishments	
2026 Goals	
*	Supported the Automation Program Management (APM) projects.
*	Support the Automation Program Management (APM) projects.
*	Took ownership of new assets that are currently under construction or being replaced due to obsolescence.
*	Take ownership of new assets that are currently under construction or being replaced due to obsolescence.
*	Maintained high asset availability through enhanced maintenance practices to ensure permit compliance.
*	Maintain high asset availability through enhanced maintenance practices to ensure permit compliance.
*	Provided rapid response to plant and collection system urgent/emergency work.
*	Provide rapid response to plant and collection system urgent/emergency work.
*	Prepared and managed budgets that support the District's projected revenue.
*	Prepare and manage budgets that support the District's projected revenue.
*	Mitigated operational cybersecurity risks.
*	Mitigate operational cybersecurity risks.
	Continue to improve O&M effectiveness through the use of technology.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
PROCESS CONTROL AND AUTOMATION -- 3100				
STAFFING				
One Year History and Budget Comparison				
JOB	2025	2025	2026	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Mgr of Automation Cntrls	1	1	1	0
Mgr of SCADA Network	1	1	1	0
Sr Mgr of PC&A	1	1	1	0
Automation Engineer I	2	1	2	1
Automation Engineer II	4	5	4	(1)
Automation Engineer III	3	3	3	0
Network Engineer II (OT)	3	4	3	(1)
Network Engineer III (OT)	2	1	2	1
PC&A Commissioning Mgr	1	1	1	0
TOTAL FULLTIME	18	18	18	0
Para Intern PCA	1	1	1	0
TOTAL INTERNS	1	1	1	0
TOTAL POSITIONS	19	19	19	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 3100: PROCESS CONTROL & AUTOMATION					
	2024	2025	2025	2026	
	Audited	Unaudited	Adopted	Adopted	Budget
	Actuals	Actuals	Budget	Budget	Variance
Operating Expenses:					
Salaries and Wages:					
52020 - Officials and Managers Salaries	\$ 375,441	\$ 385,939	\$ 379,422	\$ 391,738	\$ 12,317
52030 - Professionals Salaries	1,142,652	1,320,972	1,278,808	1,403,544	124,736
52036 - Para-Professional Salaries	-	34,049	46,567	42,565	(4,001)
52060 - Student Salaries	1,314	-	-	-	-
52071 - Longevity	3,150	3,350	2,193	3,213	1,020
52081 - Sick Buy Out	14,326	18,845	13,575	14,612	1,037
52236 - Para-Professional Overtime	-	88	-	500	500
52260 - Student Overtime	-	-	1,000	-	(1,000)
Total Salaries and Wages	\$ 1,536,882	\$ 1,763,243	\$ 1,721,565	\$ 1,856,173	\$ 134,608
Benefits:					
52310 - Health Care	\$ (863)	\$ (207)	\$ -	\$ -	\$ -
52311 - Health Care Opt-Out Full	563	63	-	-	-
52320 - Opers	214,765	249,449	239,514	259,486	19,972
52360 - Medicare	22,305	25,718	24,807	26,875	2,069
52313 - Wellness Credit	(12)	54	-	-	-
52314 - Dental and Vision Premiums	(41)	(13)	-	-	-
52370 - Uniform Allowance	3,839	4,560	3,360	3,360	-
Total Benefits	\$ 240,555	\$ 279,624	\$ 267,681	\$ 289,722	\$ 22,041
Total Salaries and Benefits	\$ 1,777,437	\$ 2,042,867	\$ 1,989,245	\$ 2,145,894	\$ 156,649
Other Operating Expenses:					
Reimbursable Expenses:					
52410 - Travel	\$ 8,065	\$ 6,840	\$ 15,400	\$ 14,100	\$ (1,300)
52430 - Employee Education	195	-	8,000	3,600	(4,400)
Reimbursable Expenses	\$ 8,260	\$ 6,840	\$ 23,400	\$ 17,700	\$ (5,700)
Professional Services:					
52610 - General Professional Services	\$ 394,121	\$ 377,054	\$ 350,000	\$ 450,000	\$ 100,000
Professional Services	\$ 394,121	\$ 377,054	\$ 350,000	\$ 450,000	\$ 100,000
Contractual Services:					
52715 - Printing	\$ 75	\$ -	\$ 300	\$ 100	\$ (200)
52730 - Dues and Subscriptions	97	265	1,600	1,800	200
52770 - Uniforms	(948)	1,845	2,850	-	(2,850)
52775 - Licenses,Fees, And Permits	-	265	-	-	-
Contractual Services	\$ (776)	\$ 2,375	\$ 4,750	\$ 1,900	\$ (2,850)
Materials and Supplies:					
52805 - Office Supplies	\$ 2,588	\$ 1,675	\$ 3,000	\$ 2,000	\$ (1,000)
52806 - Software	90,898	91,164	84,600	82,000	(2,600)
52810 - Fuel and Oil	-	12	-	-	-
52840 - Laboratory Supplies	-	-	50	-	(50)
52845 - General Hardware Supplies	31,964	31,131	50,000	50,000	-
52846 - Equipment And Instrumentation Parts	296,376	268,568	275,000	250,000	(25,000)
52851 - Other Minor Equipment	2,969	9	15,000	10,000	(5,000)
52865 - Other Supplies	3,670	900	3,000	2,000	(1,000)
52870 - Freight	293	64	300	200	(100)
Materials And Supplies	\$ 428,759	\$ 393,523	\$ 430,950	\$ 396,200	\$ (34,750)
Equipment Repair and Maintenance:					
52910 - Office Equipment and Repair	\$ 4,421	\$ -	\$ -	\$ -	\$ -
52920 - Equipment Repair and Maintenance	516,316	552,542	600,000	632,500	32,500
Equipment Repair And Maintenance	\$ 520,737	\$ 552,542	\$ 600,000	\$ 632,500	\$ 32,500
Total Other Operating Expenses	\$ 1,351,101	\$ 1,332,334	\$ 1,409,100	\$ 1,498,300	\$ 89,200
Total Operating Expenses	\$ 3,128,538	\$ 3,375,201	\$ 3,398,345	\$ 3,644,194	\$ 245,849

BUDGET CENTER: Technical Services Group -- 3200

MANAGED BY: Melissa Keen
Program Manager of Technical Services

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

The Technical Services Group was established to ensure consistent business processes, procedures, and high level of customer service are provided to the primary departments that it supports. This group:

- Supports Engineering & Construction (E&C) and Watershed Programs (WP) with the management and implementation of ongoing CIP and Stormwater program projects
- Supports Operation & Maintenance (O&M) with management and implementation of contracts for services and supplies
- Maintains computerized maintenance management system that supports asset management of the Sewer District's facilities
- Provides enhanced knowledge sharing of best practices across the E&C, WP, and O&M departments
- Develops and executes efficient business solutions for E&C, WP, and O&M using updated technology
- Establishes or improves access to trustworthy data and information

2025 Accomplishments		2026 Goals	
*	Provided support for the Repair & Renewal Planning initiative and established Nexgen procedures.	*	Review Contract Administration processes and procedures and develop a plan for implementation of improvements.
*	Completed iPad rollout and training for Operation and Maintenance staff.	*	Continue to ensure O&M and WP (SWIM) supplies and services contracts are established on time and spend is within contract limits.
*	Implemented the use of Tango (software tool) for development of training materials and guides.	*	Provide business process support and assistance to IT for transitioned apps and Kahua.
*	Continued to work with end users to expand the use of the SharePoint Online Hub site.	*	Continue to work with end users to expand the use of the SharePoint Online Hub site.
*	Provided business process support and assistance to IT for transitioned apps and Kahua.	*	Continue to provide and enhance CIP project management, document control, technical, and administrative support to E&C, WP, and O&M.
*	Continued to provide and enhance CIP project management, document control, technical, and administrative support to E&C, WP, and O&M.	*	Provide support and solution development to E&C, O&M, WP, and District Administration (DA) using Microsoft SharePoint Online and supporting tools.
*	Ensured O&M and WP (SWIM) supplies and services contracts are established on time and spend was within contract limits.	*	Establish a Kahua business process support team within TSG.

BUDGET CENTER:		Technical Services Group -- 3200	
MANAGED BY:		Melissa Keen Program Manager of Technical Services	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS			
2025 Accomplishments		2026 Goals	
*	Provided support and solution development to E&C, O&M, WP, and District Administration (DA) using Microsoft SharePoint Online and supporting tools.	*	Create a Contract Admin timeline tool using SharePoint Online and PowerBI to aid with the planning for new and renewal contracts.
*	Assisted with the development of process flow diagrams for E&C, WP, O&M, and Security in support of key initiatives such as Peak Performance, LOTO, and Minor Accident Reporting & Resolution.	*	Lead and complete the Nexgen and UKG integration project.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
TECHNICAL SERVICES GROUP -- 3200				
STAFFING				
One Year History and Budget Comparison				
POSITION	2025	2025	2026	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Document Cntrl Spec I	1	0	1	1
Sr Business Process Analyst	0	0	1	1
Asset Records Cntrls Lead	1	1	1	0
Contract Admin Lead	2	3	4	1
CMMS Program Lead	1	1	1	0
Process and Controls Lead	1	1	1	0
Mgr Business Proc & Cntrl	1	1	1	0
Mgr of Contract Admin	1	1	1	0
Mgr of Project Controls	1	1	1	0
Mgr of Systms Integration	1	1	1	0
Program Mgr (TSG)	1	1	1	0
Analyst I Asset Mgmt Sys	2	2	2	0
Analyst II Asset Mgmt Sys	3	3	3	0
Analyst III Asset Mgt Sys	1	1	1	0
Asset Records Tech II	2	2	2	0
Business Process Spec I	1	1	1	0
Business Process Spec II	1	1	1	0
Contract Administrator I	0	2	0	-2
Contract Administrator II	2	2	3	1
Proj Cntrls Cost Anlst II	1	1	1	0
Project Coord II (TSG)	1	1	1	0
Project Cntrls Analyst II	1	1	1	0
Project Cntrls Spec I	1	1	1	0
Project Cntrls Spec II	1	1	1	0
Document Cntrl Assoc I	1	1	1	0
Document Cntrl Assoc II	0	1	0	-1
Eng Tech II	1	1	1	0
TOTAL FULL TIME EMPLOYEES	30	33	34	1
Para Intern TSG	1	1	1	0
TOTAL INTERN EMPLOYEES	1	1	1	0
TOTAL POSITIONS	31	34	35	1

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 3200: TECHNICAL GROUP SERVICES					
	2024 Audited Actuals	2025 Unaudited Actuals	2025 Adopted Budget	2026 Adopted Budget	Budget Variance
Operating Expenses:					
Salaries and Wages:					
52020 - Officials and Managers Salaries	\$ 1,345,134	\$ 1,070,371	\$ 1,067,640	\$ 1,185,464	\$ 117,824
52030 - Professionals Salaries	1,432,117	1,320,409	1,377,404	1,405,218	27,814
52031 - Administrative Support Salaries	111,755	73,513	114,682	58,157	(56,525)
52034 - Technicians Salaries	68,299	70,510	69,569	71,830	2,261
52036 - Para-Professional Salaries	70,266	28,186	46,663	46,925	262
52071 - Longevity	5,550	5,450	-	-	-
52081 - Sick Buy Out	20,008	19,591	-	20,408	20,408
52231 - Administrative Support Overtime	-	-	500	250	(250)
52236 - Para-Professional Overtime	54	30	500	100	(400)
Total Salaries and Wages	\$ 3,053,182	\$ 2,588,061	\$ 2,676,959	\$ 2,788,352	\$ 111,393
Benefits:					
52310 - Health Care	\$ (2,151)	\$ (60)	\$ -	\$ -	\$ -
52311 - Health Care Opt-Out Full	338	(88)	-	-	-
52320 - Opers	423,063	361,614	373,647	390,369	16,722
52360 - Medicare	43,582	36,639	38,699	40,431	1,732
52313 - Wellness Credit	-	22	-	-	-
52314 - Dental and Vision Premiums	(94)	(9)	-	-	-
52370 - Uniform Allowance	2,323	1,980	4,860	3,360	(1,500)
Total Benefits	\$ 467,062	\$ 400,099	\$ 417,206	\$ 434,160	\$ 16,954
Total Salaries and Benefits	\$ 3,520,243	\$ 2,988,160	\$ 3,094,165	\$ 3,222,512	\$ 128,348
Other Operating Expenses:					
Reimbursable Expenses:					
52410 - Travel	\$ 11,898	\$ 13,153	\$ 22,900	\$ 22,900	\$ -
52430 - Employee Education	14,402	11,263	12,950	12,950	-
Reimbursable Expenses	\$ 26,300	\$ 24,416	\$ 35,850	\$ 35,850	\$ -
Professional Services:					
52610 - General Professional Services	\$ 58,900	\$ 30,000	\$ 100,000	\$ 125,000	\$ 25,000
Professional Services	\$ 58,900	\$ 30,000	\$ 100,000	\$ 125,000	\$ 25,000
Contractual Services:					
52715 - Printing	\$ 274	\$ -	\$ 100	\$ -	\$ (100)
52730 - Dues and Subscriptions	3,317	1,380	2,200	1,700	(500)
52770 - Uniforms	(157)	-	1,000	-	(1,000)
52775 - Licenses, Fees, And Permits	150	-	-	-	-
52760 - Sludge Hauling Disposal	38,896	-	-	-	-
Contractual Services	\$ 42,481	\$ 1,380	\$ 3,300	\$ 1,700	\$ (1,600)
Materials and Supplies:					
52805 - Office Supplies	\$ 570	\$ 683	\$ 4,250	\$ 1,750	\$ (2,500)
52806 - Software	21,584	2,256	4,500	4,500	-
52845 - General Hardware Supplies	540	170	-	-	-
52846 - Equipment And Instrumentation Parts	98	-	-	-	-
52851 - Other Minor Equipment	-	2,419	2,000	-	(2,000)
52865 - Other Supplies	369	165	500	1,750	1,250
Materials And Supplies	\$ 23,161	\$ 5,693	\$ 11,250	\$ 8,000	\$ (3,250)
Total Other Operating Expenses	\$ 150,842	\$ 61,488	\$ 150,400	\$ 170,550	\$ 20,150
Total Operating Expenses	\$ 3,671,085	\$ 3,049,649	\$ 3,244,565	\$ 3,393,062	\$ 148,498

BUDGET CENTER:		Building Systems – 3300	
MANAGED BY:		Scott Davison Manager of Building Systems	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS			
The Building Systems Department oversees the maintenance of District building systems assets, which include heating and ventilation equipment, hydronic and steam boilers, air handlers, chillers, controllers and other climate control related equipment. The department participates in the capital planning process for new building system assets and is responsible for developing operational and maintenance readiness plans for new building assets.			
2025 Accomplishments		2026 Goals	
*	Continued to enhance the service and maintenance of Districtwide HVAC assets by transitioning workload from contract to District staff.	*	Continue to enhance the service and maintenance of Districtwide HVAC assets by performing condition assessments.
*	Provided technical support for plants for operation and maintenance of Boilers and related equipment.	*	Provide technical support for plants for operation and maintenance of Boilers and related equipment.
*	Provided training for Building Automation System to improve speed and quality of the application and functionality of the Building Automation System for HVAC.	*	Evaluate the need for and potentially implement a just-in-time purchasing process for HVAC parts.
*	Prepared and managed budgets that support the District’s projected revenue. Continued to provide technical support to departmental heads for budgetary purposes specific to accounts impacted by Building Systems repairs and improvements.	*	Prepare and manage budgets that support the District’s projected revenue. Continue to provide technical support to departmental heads for budgetary purposes specific to accounts impacted by Building Systems repairs and improvements. Evaluate cost saving opportunities.
*	Continued to build and developed relationships with facility stakeholders to improve customer service to achieve District initiatives.	*	Continue to build and develop relationships with facility stakeholders to improve customer service to achieve District initiatives.

BUDGET CENTER:	Building Systems – 3300
MANAGED BY:	Scott Davison Manager of Building Systems

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2025 Accomplishments		2026 Goals	
*	Prepared for operating new assets by developing operational and maintenance readiness plans for new assets that were under construction.	*	Balance PM distribution evenly across the year for HVAC.
*	Continued to develop preventative maintenance benchmarks for facility assets that are maintained by Building Systems.	*	Complete entry of asset attributes in NexGen.
*	Provided resources to support ODE practices and encouraged participation through Employee Resource Group events.	*	Provide resources to support ODE practices and encourage participation through Employee Resource Group events.
		*	Develop and implement an all-inclusive facilities manager manual for GJM and EMSC with Administrative Services and Building Maintenance.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
BUDGET CENTER 3300 - BUILDING SYSTEMS				
STAFFING				
One Year History and Budget Comparison				
POSITION	2025	2025	2026	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Mgr of Building Systems	1	1	1	0
Building Systems Spec	1	1	1	0
HVAC R Tech	7	8	8	0
TOTAL POSITIONS	9	10	10	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 3300: BUILDING SYSTEMS					
	2024 Audited Actuals	2025 Unaudited Actuals	2025 Adopted Budget	2026 Adopted Budget	Budget Variance
Operating Expenses:					
Salaries and Wages:					
52020 - Officials and Managers Salaries	\$ 89,888	\$ 103,139	\$ 110,708	\$ 101,425	\$ (9,283)
52030 - Professionals Salaries	67,559	89,966	87,149	89,107	1,957
52050 - Maintenance Hourly	562,915	506,562	579,551	596,645	17,094
52071 - Longevity	400	800	-	-	-
52081 - Sick Buy Out	-	2,358	-	-	-
52250 - Maintenance Hourly Overtime	46,717	46,810	85,000	50,000	(35,000)
Total Salaries and Wages	\$ 767,478	\$ 749,635	\$ 862,409	\$ 837,177	\$ (25,231)
Benefits:					
52310 - Health Care	\$ (547)	\$ (160)	\$ -	\$ -	\$ -
52311 - Health Care Opt-Out Full	225	25	-	-	-
52320 - Opers	104,946	106,070	108,627	109,995	1,368
52360 - Medicare	10,971	10,760	11,251	11,392	142
52313 - Wellness Credit	7	16	-	-	-
52314 - Dental and Vision Premiums	-	(10)	-	-	-
52370 - Uniform Allowance	300	-	-	-	-
Total Benefits	\$ 115,902	\$ 116,700	\$ 119,878	\$ 121,387	\$ 1,509
Total Salaries and Benefits	\$ 883,380	\$ 866,335	\$ 982,286	\$ 958,565	\$ (23,722)
Other Operating Expenses:					
Reimbursable Expenses:					
52410 - Travel	\$ -	\$ -	\$ 150	\$ -	\$ (150)
Reimbursable Expenses	\$ -	\$ -	\$ 150	\$ -	\$ (150)
Professional Services:					
52610 - General Professional Services	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -
Professional Services	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -
Contractual Services:					
52715 - Printing	\$ -	\$ 75	\$ 100	\$ 60	\$ (40)
52730 - Dues and Subscriptions	45	-	199	199	-
52735 - Equipment Rental	1,175	-	-	-	-
52770 - Uniforms	4,923	3,348	7,825	-	(7,825)
52775 - Licenses,Fees, And Permits	823	1,979	1,250	5,000	3,750
52780 - Other Contractual Services	233,697	278,377	175,000	635,200	460,200
Contractual Services	\$ 240,663	\$ 283,779	\$ 184,374	\$ 640,459	\$ 456,085
Materials and Supplies:					
52805 - Office Supplies	\$ -	\$ 230	\$ 25	\$ 100	\$ 75
52810 - Fuel and Oil	291	164	500	175	(325)
52811 - Vehicle Maintenance Parts	-	9	-	-	-
52825 - Chemicals	-	-	-	6,300	6,300
52840 - Laboratory Supplies	-	114	500	-	(500)
52845 - General Hardware Supplies	58,437	75,831	75,000	80,000	5,000
52846 - Equipment And Instrumentation Parts	15,465	31,497	20,000	195,600	175,600
52851 - Other Minor Equipment	4,476	13,910	25,000	25,000	-
52865 - Other Supplies	5,905	5,424	7,500	6,500	(1,000)
52870 - Freight	614	199	1,000	1,000	-
Materials And Supplies	\$ 85,189	\$ 127,379	\$ 129,525	\$ 314,675	\$ 185,150
Equipment Repair and Maintenance:					

NORTHEAST OHIO REGIONAL SEWER DISTRICT						
WASTEWATER						
BUDGET CENTER 3300: BUILDING SYSTEMS						
	2024 Audited Actuals	2025 Unaudited Actuals	2025 Adopted Budget	2026 Adopted Budget	Budget Variance	
52920 - Equipment Repair and Maintenance	\$ 7,300	\$ -	\$ -	\$ -	\$ -	
Equipment Repair And Maintenance	\$ 7,300	\$ -	\$ -	\$ -	\$ -	
Building and Road Repair:						
53010 - Building Repair and Maintenance	\$ 22,920	\$ -	\$ -	\$ -	\$ -	
53050 - Building Maintenance Supplies	392,677	183,702	255,000	-	(255,000)	
53051 - Building Maintenance Services	181,909	136,079	210,000	-	(210,000)	
Building and Road Repair	\$ 597,506	\$ 319,781	\$ 465,000	\$ -	\$ (465,000)	
Total Other Operating Expenses	\$ 930,658	\$ 730,939	\$ 799,049	\$ 975,134	\$ 176,085	
Total Operating Expenses	\$ 1,814,038	\$ 1,597,274	\$ 1,781,335	\$ 1,933,699	\$ 152,363	

BUDGET CENTER:		Administrative Services - 6300	
MANAGED BY:		Tabitha Perry Manager of Facilities & Admin Support	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS			
Administrative Services is responsible for facilities management at the George J. McMonagle (GJM) Administration Building and the Environmental and Maintenance Services Center (EMSC) Campus, including physical condition, coordination of maintenance and contract work, employee amenities, supply availability, shipping/receiving functions, and internal/external meeting services and support.			
2025 Accomplishments		2026 Goals	
*	Supported District outreach activities, ERGs and DE&I initiatives.	*	Continue to encourage employee support and involvement at District outreach activities and events.
*	Provided a safe environment through contracted and in-house services, and active support and participation in both the GJM and EMSC Safety Committees.	*	Continue to provide and manage essential services needed to provide a safe environment for employees and visitors.
*	Ensured sound financial stewardship through detailed budgeting, budget tracking and responsible purchasing practices.	*	Reduce waste and spending through responsible purchasing practices, implementing a process for employees to claim unused furniture and supplies, and by improving the overall efficiency of the Admin Services department through improving processes and workflows.
*	Thoroughly reviewed scope of work and responsibilities within Admin Services, and service contracts to identify specific needs and gaps in coverage.	*	Modify and enhance Admin Services PMs including task language and frequencies to remedy identified gaps and improve facility conditions at GJM and EMSC.

NORTHEAST OHIO REGIONAL SEWER DISTRICT**ADMINISTRATIVE SERVICES -- 6300****STAFFING****One Year History and Budget Comparison**

JOB	2025	2025	2026	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Administrative Asst (O&M)	1	0	1	1
Asst Mgr Fac & Admin Sppt	0	1	1	0
Mgr of Facility & Admin	1	1	1	0
Administrative Assistant	0	1	0	-1
Facilities Technician	3	4	4	0
TOTAL POSITIONS	5	7	7	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT						
WASTEWATER						
BUDGET CENTER 6300: ADMINISTRATIVE SERVICES						
	2024 Audited Actuals	2025 Unaudited Actuals	2025 Adopted Budget	2026 Adopted Budget	Budget Variance	
Operating Expenses:						
Salaries and Wages:						
52020 - Officials and Managers Salaries	\$ 161,257	\$ 145,027	\$ 163,799	\$ 174,438	\$ 10,639	
52031 - Administrative Support Salaries	-	37,884	56,460	54,120	(2,341)	
52034 - Technicians Salaries	198,818	156,838	192,445	211,752	19,307	
52071 - Longevity	700	700	1,377	714	(663)	
52081 - Sick Buy Out	2,321	-	1,648	2,368	720	
52231 - Administrative Support Overtime	-	19	750	200	(550)	
52234 - Technician Overtime	14,575	11,708	13,500	15,000	1,500	
Total Salaries and Wages	\$ 377,671	\$ 352,176	\$ 429,980	\$ 458,592	\$ 28,612	
Benefits:						
52310 - Health Care	\$ (362)	\$ (191)	\$ -	\$ -	\$ -	
52311 - Health Care Opt-Out Full	113	13	-	-	-	
52320 - Opers	52,342	48,762	60,071	63,769	3,698	
52360 - Medicare	5,348	4,985	6,222	6,605	383	
52313 - Wellness Credit	(7)	1	-	-	-	
52314 - Dental and Vision Premiums	(16)	(12)	-	-	-	
52370 - Uniform Allowance	553	481	480	480	-	
Total Benefits	\$ 57,971	\$ 54,040	\$ 66,773	\$ 70,853	\$ 4,081	
Total Salaries and Benefits	\$ 435,642	\$ 406,215	\$ 496,753	\$ 529,445	\$ 32,693	
Other Operating Expenses:						
Reimbursable Expenses:						
52410 - Travel	\$ 410	\$ 787	\$ 550	\$ 500	\$ (50)	
Reimbursable Expenses	\$ 410	\$ 787	\$ 550	\$ 500	\$ (50)	
Utilities Expenses:						
52510 - Electricity	\$ 574,164	\$ 513,489	\$ 564,657	\$ 537,625	\$ (27,032)	
52520 - Natural Gas	114,255	99,747	101,449	141,962	40,513	
52530 - Water and Other Utilities	25,937	19,198	27,362	28,242	880	
Utilities Expenses	\$ 714,357	\$ 632,434	\$ 693,468	\$ 707,829	\$ 14,361	
Professional Services:						
52610 - General Professional Services	\$ 6,379	\$ 60,657	\$ -	\$ 25,000	\$ 25,000	
Professional Services	\$ 6,379	\$ 60,657	\$ -	\$ 25,000	\$ 25,000	
Contractual Services:						
52715 - Printing	\$ 6,301	\$ 9,048	\$ 15,000	\$ 7,500	\$ (7,500)	
52720 - Taxes	-	1,237	-	-	-	
52735 - Equipment Rental	23,285	83,438	94,500	67,500	(27,000)	
52740 - Real Property Rental	(3,150)	41,769	38,556	39,336	780	
52770 - Uniforms	1,488	1,406	3,500	-	(3,500)	
52775 - Licenses,Fees, And Permits	450	812	1,000	900	(100)	
52780 - Other Contractual Services	407,066	381,751	379,500	405,000	25,500	
52790 - Community Outreach And Education	(5)	-	-	-	-	
Contractual Services	\$ 435,435	\$ 519,462	\$ 532,056	\$ 520,236	\$ (11,820)	
Materials and Supplies:						
52805 - Office Supplies	\$ 26,407	\$ 19,159	\$ 31,500	\$ 24,000	\$ (7,500)	
52810 - Fuel and Oil	(7,865)	-	-	-	-	
52825 - Chemicals	-	47	-	-	-	
52840 - Laboratory Supplies	7	44	50	100	50	
52845 - General Hardware Supplies	4,038	11,797	6,500	5,000	(1,500)	
52846 - Equipment And Instrumentation Parts	3,070	1,382	5,000	2,000	(3,000)	
52851 - Other Minor Equipment	97,660	102,598	138,500	63,000	(75,500)	
52860 - Postage,Ups	12,858	43,630	35,000	35,000	-	
52861 - Training Supplies	73,847	57,826	88,020	78,650	(9,370)	
52865 - Other Supplies	50,260	40,405	50,000	45,000	(5,000)	
52870 - Freight	662	368	350	500	150	
52890 - Inventory Adjustment-Book To Physical	(4,583)	-	-	-	-	
Materials And Supplies	\$ 256,361	\$ 277,257	\$ 354,920	\$ 253,250	\$ (101,670)	
Equipment Repair and Maintenance:						
52910 - Office Equipment and Repair	\$ -	\$ -	\$ 1,500	\$ -	\$ (1,500)	
52920 - Equipment Repair and Maintenance	4,060	3,748	-	-	-	
Equipment Repair And Maintenance	\$ 4,060	\$ 3,748	\$ 1,500	\$ -	\$ (1,500)	

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 6300: ADMINISTRATIVE SERVICES					
	2024 Audited Actuals	2025 Unaudited Actuals	2025 Adopted Budget	2026 Adopted Budget	Budget Variance
Building and Road Repair:					
53010 - Building Repair and Maintenance	\$ 21,075	\$ -	\$ -	\$ -	\$ -
53020 - Road Repair and Maintenance	4,318	-	55,000	-	(55,000)
53040 - Miscellaneous Repair and Maintenance	-	-	15,000	-	(15,000)
53050 - Building Maintenance Supplies	-	119	-	-	-
53051 - Building Maintenance Services	(350)	-	-	-	-
Building and Road Repair	\$ 25,044	\$ 119	\$ 70,000	\$ -	\$ (70,000)
Total Other Operating Expenses	\$ 1,442,044	\$ 1,494,462	\$ 1,652,494	\$ 1,506,815	\$ (145,679)
Total Operating Expenses	\$ 1,877,687	\$ 1,900,678	\$ 2,149,247	\$ 2,036,260	\$ (112,986)

BUDGET CENTER	Engineering and Construction -- 9000
MANAGED BY	Robin Rupe Director of Engineering & Construction
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
Responsible for the planning, design construction management and project control of all program areas of the Sewer District's Capital Improvement Program (CIP), including the CSO, Wastewater Treatment Plants, and Collection System. Administer all aspects of the engineering and construction contracts within these areas including procurement, cost negotiations, contractual changes, invoice review and approval and deliverance/acceptance of final project. Responsible to interface with member communities in coordination of community capital improvement programs with the Sewer District's own capital improvement program. Provide monthly CIP status reports to the Board that outline performance against established Key Performance Indicators. The main objectives of the Engineering Department in this regard for 2026 are: • Manage the planning, design, bid, construction, and closeout of all CIP projects and meet or exceed all E&C KPIs • Lead the administration of the CSO LTCP Consent Decree projects, including staffing the planning, design, and construction including but not limited to commencing construction of Easterly CEHRT, Big Creek Tunnel, Southerly Tunnel Dewatering Pump Station, completing construction of Westerly CEHRT, Southerly CEHRT, Shoreline Storage Tunnel projects • Support O&M and Plant Engineering: Continue advancing PLC replacement projects, improve project delivery through enhanced engagement of O&M in design, and improve the planning for and procurement of minor capital/small projects • Support Local project planning/investment: Complete the design of the IJJA-Funded Member Community Sewer Improvements projects in Parma Heights and Richmond Heights, and complete the Mill Creek Interceptor/Tunnel Capacity Optimization Study • Advance efforts related to short- and long- term solids handling including commencing construction of the Southerly Solids Handling Improvements • Potentially eliminate CSO activations at Edgewater Beach (CSO-069) by commencing design of Edgewater Beach Surge Tunnel • Pursue a comprehensive evaluation of the REF to understand capital and maintenance needs for the next 20 years. • Commence design for next improvement project at Westerly's Headworks and Grit processes based on recommendations developed in the Westerly Facilities Plan	

BUDGET CENTER Engineering and Construction -- 9000

MANAGED BY Robin Rupe
Director of Engineering & Construction

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2025 Accomplishments	2026 Goals
• KPI PR1: Deliver 85% of planned 2025 CIP Cashflow. (89%) • KPI PR2: Meet Sewer District's Business Opportunity Program goals (20%). (20.27%) • KPI P1: Complete CIP validation process by October 2025 and prioritization by November 2025 to support 2026 budget process. (2 of 2) • KPI P2: Met all of 3 required 2025 Consent Decree Compliance reporting and Performance Milestones. (3 of 3) • KPI D1: Complete designs within 60 days of planned. (+14 Days) • KPI D2: Identify \$10M VE saving of the planned 2025 CIP cashflow. (\$33.8 M) • KPI D3: Of the average lowest 3 bids received, EOPCC within 10%. (+18.85%) • KPI D4: Award construction contracts within 60 days of planned. (+19 Days) • KPI D5: Complete progressive design build Guaranteed Maximum Price (GMP) within 45 days average of planned. (+15 Days) • KPI C1: Obtain construction substantial completion within 90 days of original contract substantial completion date. (+163 Days) • KPI C2: On average, close construction contracts within 95% of original contract amount. (91.21%) • KPI C3: Report out work orders by change categories as a percent of construction. (6.30%)	• KPI PR1: Deliver 85% of planned 2025 CIP Cashflow. • KPI PR2: Meet Sewer District's BOP goals. • KPI P1: Complete CIP validation process by October 2026, prioritization by November 2026 and report out by December 2026 to support 2027 budget process. • KPI P2: Meet all required 2026 Consent Decree Compliance reporting and Performance Milestones. • KPI D1: Complete designs within 60 days of planned. • KPI D2: Identify value engineering savings during Planning, Design and Construction Phase totaling \$10 M of the planned 2026 Capital Improvement Program Cashflow • KPI D3: Of the average of lowest 3 bids received, Engineer estimates within ± 10%. • KPI D4: Award construction contracts within 60 days of planned. • KPI D5: Complete progressive design build Guaranteed Maximum Price (GMP) within 45 days average of planned • KPI C1: Obtain construction substantial completion within 90 days of original contract substantial completion date. • KPI C2: On average, close construction contracts within 95% of original contract amount. • KPI C3: Report out work orders by change categories as a percent of construction.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
KEY PERFORMANCE INDICATORS				
DEPARTMENT OF ENGINEERING AND CONSTRUCTION				
ENGINEERING & CONSTRUCTION	BUDGET CENTER - 9000			
	No.	Output Metric Description	FY - 2025	FY - 2025
			Target	Actuals
	1	Deliver at least 85% of planned Capital Improvement Program Cashflow	≥85%	89%
	2	On average, complete designs within 60 days average of planned	≤60 days	14 days
	3	Of the average of lowest 3 bids received, Engineer estimates within ± 10%	±10%	18.85%
	4	Award construction contracts within 60 days average of planned	60 days	19 days
	5	Obtain construction substantial completion within 90 days of original contract substantial completion date	90 days	163 days
	6	On average, close construction contracts within 95% of original contract amount	95%	91.21%
	7	Identify value engineering savings during Planning, Design and Construction Phase of the planned annual Capital Improvement Program Cashflow	≥\$10M	\$33.8M

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
ENGINEERING AND CONSTRUCTION -- 9000				
STAFFING				
One Year History and Budget Comparison				
JOB	2025	2025	2026	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Sr Tech Tunneling Advisor	1	0	1	1
Director Of Engr & Const	1	1	1	0
Commissioning Manager	1	1	1	0
Mgr of Construction	2	3	2	(1)
Mgr of Design	2	2	2	0
Mgr of Planning	1	1	1	0
Project Mgr I (E&C)	2	2	3	1
Project Mgr II (E&C)	2	4	2	(2)
Project Mgr III (E&C)	4	4	4	0
Prog Mgr - Const & Comm	1	1	1	0
Prog Mgr - Plan & Design	1	1	1	0
Const Supvr II	4	6	5	(1)
Const Supvr III	4	3	4	1
Construction Cost Eng I	1	1	1	0
Construction Cost Eng II	1	1	1	0
Project Engr I	2	1	3	2
Project Engr I	1	1	1	0
Const Supvr I	6	7	6	(1)
Executive Assistant	1	1	1	0
TOTAL FULL TIME	38	41	41	0
Para Intern E&C	1	0	1	1
Para Intern E&C	0	1	1	0
TOTAL INTERN	1	1	2	1
TOTAL POSITIONS	39	42	43	1

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 9000: ENGINEERING & CONSTRUCTION					
	2024 Audited Actuals	2025 Unaudited Actuals	2025 Adopted Budget	2026 Adopted Budget	Budget Variance
Operating Expenses:					
Salaries and Wages:					
52020 - Officials and Managers Salaries	\$ 3,401,404	\$ 3,179,563	\$ 3,261,397	\$ 2,979,817	\$ (281,580)
52030 - Professionals Salaries	686,480	908,777	965,131	1,226,023	260,892
52031 - Administrative Support Salaries	70,455	72,381	71,065	73,374	2,310
52036 - Para-Professional Salaries	12,987	917	46,663	-	(46,663)
52071 - Longevity	10,650	9,050	10,761	10,863	102
52081 - Sick Buy Out	43,291	34,490	51,007	44,157	(6,850)
Total Salaries and Wages	\$ 4,225,267	\$ 4,205,179	\$ 4,406,024	\$ 4,334,235	\$ (71,790)
Benefits:					
52310 - Health Care	\$ (3,183)	\$ (205)	\$ -	\$ -	\$ -
52311 - Health Care Opt-Out Full	338	38	-	-	-
52320 - Opers	589,959	579,271	615,716	606,793	(8,924)
52360 - Medicare	59,689	59,286	63,770	62,846	(924)
52313 - Wellness Credit	26	93	8,424	8,424	-
52314 - Dental and Vision Premiums	(142)	(20)	-	-	-
52370 - Uniform Allowance	6,360	6,820	7,500	7,500	-
Total Benefits	\$ 653,047	\$ 645,283	\$ 695,411	\$ 685,563	\$ (9,847)
Total Salaries and Benefits	\$ 4,878,315	\$ 4,850,462	\$ 5,101,435	\$ 5,019,798	\$ (81,637)
Other Operating Expenses:					
Reimbursable Expenses:					
52410 - Travel	\$ 31,032	\$ 22,558	\$ 37,500	\$ 45,000	\$ 7,500
52430 - Employee Education	26,577	24,708	33,157	25,000	(8,157)
Reimbursable Expenses	\$ 57,609	\$ 47,266	\$ 70,657	\$ 70,000	\$ (657)
Professional Services:					
52610 - General Professional Services	\$ 816,359	\$ 601,318	\$ 250,000	\$ 250,000	\$ -
Professional Services	\$ 816,359	\$ 601,318	\$ 250,000	\$ 250,000	\$ -
Contractual Services:					
52715 - Printing	\$ 3,126	\$ 1,365	\$ 8,000	\$ 5,000	\$ (3,000)
52730 - Dues and Subscriptions	11,288	52,584	63,500	50,000	(13,500)
52770 - Uniforms	177	1,219	7,500	5,000	(2,500)
52775 - Licenses,Fees, And Permits	181	174	-	-	-
Contractual Services	\$ 14,772	\$ 55,342	\$ 79,000	\$ 60,000	\$ (19,000)
Materials and Supplies:					
52805 - Office Supplies	\$ 2,795	\$ 862	\$ 5,000	\$ 2,500	\$ (2,500)
52811 - Vehicle Maintenance Parts	6	12	-	-	-
52840 - Laboratory Supplies	95	16	-	-	-
52845 - General Hardware Supplies	790	537	2,500	1,500	(1,000)
52846 - Equipment And Instrumentation Parts	802	692	1,000	500	(500)
52851 - Other Minor Equipment	1,040	1,391	5,000	4,000	(1,000)
52865 - Other Supplies	2,659	2,475	2,000	1,500	(500)
52870 - Freight	78	-	-	-	-
52890 - Inventory Adjustment-Book To Physical	28	-	-	-	-
Materials And Supplies	\$ 8,294	\$ 5,985	\$ 15,500	\$ 10,000	\$ (5,500)
Total Other Operating Expenses	\$ 897,033	\$ 709,912	\$ 415,157	\$ 390,000	\$ (25,157)
Total Operating Expenses	\$ 5,775,348	\$ 5,560,374	\$ 5,516,592	\$ 5,409,798	\$ (106,794)

BUDGET CENTER:

Human Resources – 2000

MANAGED BY:

Jeremy Short
Director of Human Resources

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

Human Resources has an overall responsibility for the programs that support the Sewer District's talent and workforce strategy. This includes talent sourcing/acquisition, benefits, compensation, career pathing, enterprise learning, technical training programs, supporting managers with employee/labor relations and overseeing our organization's employee engagement strategy.

2025 Accomplishments		2026 Goals	
*	Successfully launched an enhanced internship program calendar featuring 15+ networking, organizational exposure, and professional development workshops, along with the introduction of paid holidays and increased intern compensation.	*	Conduct a comprehensive compensation study by December 2026, to evaluate internal equity and market competitiveness, identify compensation gaps, and develop recommendations that support consistent, equitable, and sustainable pay practices across the District.
*	Filled 197 total positions, including 100 of which, were new hires, represented the organization at over 50 career and community events and hosted our largest GNA job fair to date with over 165 attendees	*	Restructure the District's intern program by December 2026 to create a more standardized, strategic, and sustainable approach to managing program oversight with the goal of enhancing the intern experience and our talent pipeline.
*	Refined the Performance Management process based on insights from the 2024 pilot and successfully launched the updated approach district-wide in UKG; delivered 30+ live training sessions for employees and managers.	*	Manage the update of the UKG Employee Interface by December 2026, in collaboration with IT and appropriate stakeholders, to ensure consistent functionality, data accuracy and integration with HR processes, to support a seamless transition for employees and managers.
*	Implemented electronic I-9 processing across the Sewer District to improve efficiency, compliance, and record management.	*	Complete a file digitization process by December 2026 to transition employee records, from paper-based files to electronically stored files in order to improve accessibility, strengthen record retention and security.

BUDGET CENTER:		Human Resources – 2000	
MANAGED BY:		Jeremy Short Director of Human Resources	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS			
2025 Accomplishments		2026 Goals	
*	Expanded benefits eligibility for temporary employees, including GNAs, interns, and Clean Water Fellows, to enhance overall workforce support.	*	Complete a comprehensive dependent verification audit by Q2 2026 to ensure eligibility compliance for employee benefit coverage, improve data accuracy, and review benefits administration practices for the District.
*	Designed and implemented a structured program for the Promotion Review Committee, providing senior executives with greater visibility into promotion decisions and supporting rationale.	*	Develop a strategy for our workforce development programs that align developmental opportunities to a more comprehensive and impactful experience. By December 2026
*	Expanded workforce development opportunities by introducing on-demand learning courses accessible through the intranet Hub.	*	Implement an anonymous reporting tool by December 2026 to provide employees with a secure and accessible method for reporting workplace concerns, which supports a culture of trust and ethical conduct across the District.
*	Led the transition of the District to oral fluid testing from urine testing, including the transition to Health Express for random, reasonable suspicion, and post-accident testing.	*	Manage union contract negotiations for the AFSCME and 18.S bargaining units by December 2026, in collaboration with leadership and appropriate stakeholders, to achieve agreements that support operational needs and maintain positive labor relations.
*	Collaborated with IT and O&M to formalize the Oracle Grievance Tracking System.	*	Transition Total Rewards Statements from paper-based to an electronic platform by December 2026 to improve accessibility, reduce administrative burden, and support a more sustainable and efficient process.

BUDGET CENTER:		Human Resources – 2000	
MANAGED BY:		Jeremy Short Director of Human Resources	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS			
2025 Accomplishments		2026 Goals	
*	Delivered 39 technical training sessions across the organization, in addition to facilitating 12 weeks of introduction for trade skills in-house for the newly launched MTP Cohort 5	*	Assume management of employee contact hour tracking by December 2026, to ensuring accurate recording, application of requirements, and reporting and compliance across the District.
*	Redesigned the training budgeting process to ensure consistency and encourage meaningful utilization of district resources.	*	Develop and implement a succession planning process by December 2026 to identify critical roles and create development strategies that support leadership continuity, workforce stability, and long-term organizational effectiveness.
*	Piloted “Launch”, the New Manager Orientation Program to support leadership onboarding and development.	*	Introduce “Elevate,” the next level of management training for leaders who have been with the District for more than six months or who have completed the “Launch” program, by December 2026.
*	Introduced the Internal Job Shadowing Program, with resources and participation details available on the intranet Hub to support employee development and career exploration.	*	Coordinate and host retirement open houses for employees by December 2026 to provide education and resources related to retirement planning and increase employee awareness of available benefits.

NORTHEAST OHIO REGIONAL SEWER DISTRICT**HUMAN RESOURCES --2000****STAFFING****One Year History and Budget Comparison**

JOB	2025	2025	2026	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
HR L&D Admin II	1	0	1	1
Mgr of Emp & Labor Rel	1	0	1	1
Mgr of HR Operations	1	0	1	1
Mgr of Talent Acquisition	1	0	1	1
Mgr of Training & Dev	1	0	1	1
Deputy Director HR	1	1	1	0
Dir of Human Resources	1	1	1	0
Ind Maint Lead Instructor	1	1	1	0
Learn & Career Dev Supvsr	1	1	1	0
HR Mgr Talent Acquisition	0	1	0	-1
Plant Ops Lead Instructor	1	1	1	0
HR Mgr TR and HRIS	0	1	0	-1
HR Manager - Training	0	1	0	-1
HR Manager ELR	0	1	0	-1
Early Talent Prgm Spec II	1	1	1	0
HR Generalist	1	1	1	0
HR Business Partner I	0	2	0	-2
HR Business Partner II	4	2	4	2
HRIS Analyst II	2	2	2	0
HR L&D Lead	1	1	1	0
Indus Maint Instructor	2	2	2	0
Leave Administrator	1	1	1	0
Plant Ops Instructor	1	1	1	0
Talent Acquisition Admin	1	1	1	0
Talent Acq & Emp Spec I	1	1	1	0
Talent Acq & Emp Spec II	1	1	1	0
Total Rewards Analyst II	2	2	2	0
HR L&D Admin I	0	1	0	-1
HR Executive Assistant	1	1	1	0
TOTAL POSITIONS	29	29	29	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT						
WASTEWATER						
BUDGET CENTER 2000: HUMAN RESOURCES						
	2024 Audited Actuals	2025 Unaudited Actuals	2025 Adopted Budget	2026 Adopted Budget	Budget Variance	
Operating Expenses:						
Salaries and Wages:						
52020 - Officials and Managers Salaries	\$ 870,601	\$ 1,125,890	\$ 1,109,384	\$ 1,139,399	\$ 30,015	
52030 - Professionals Salaries	1,534,145	1,560,577	1,545,738	1,574,003	28,265	
52031 - Administrative Support Salaries	54,554	62,234	72,275	72,275	-	
52071 - Longevity	3,550	3,650	3,315	3,621	306	
52081 - Sick Buy Out	15,252	16,408	6,384	15,557	9,173	
Total Salaries and Wages	\$ 2,478,102	\$ 2,768,759	\$ 2,737,095	\$ 2,804,855	\$ 67,759	
Benefits:						
52310 - Health Care	\$ 11,048,431	\$ 12,073,914	\$ 12,250,000	\$ 12,250,000	\$ -	
52311 - Health Care Opt-Out Full	447,625	434,250	450,000	450,000	-	
52320 - Opers	351,524	391,722	383,193	392,680	9,486	
52330 - Workers Compensation	149,450	203,578	400,000	300,000	(100,000)	
52335 - Short Term Disability	754,787	786,454	757,017	750,000	(7,017)	
52340 - Life Insurance	75,706	89,249	90,000	90,000	-	
52350 - Unemployment Compensation	6,143	61,975	40,000	40,000	-	
52360 - Medicare	35,186	39,704	39,688	40,670	983	
52313 - Wellness Credit	79,456	115,190	120,000	120,000	-	
52314 - Dental and Vision Premiums	352,724	315,198	490,000	400,000	(90,000)	
52370 - Uniform Allowance	4,432	3,557	4,000	4,000	-	
52380 - Awards and Recognition	40,832	34,227	1,400	1,400	-	
52390 - Relocation Expense Reimbursement	-	-	30,000	20,000	(10,000)	
Total Benefits	\$ 13,346,297	\$ 14,549,020	\$ 15,055,298	\$ 14,858,750	\$ (196,548)	
Total Salaries and Benefits	\$ 15,824,399	\$ 17,317,779	\$ 17,792,393	\$ 17,663,605	\$ (128,789)	
Other Operating Expenses:						
Reimbursable Expenses:						
52410 - Travel	\$ 26,268	\$ 20,527	\$ 45,200	\$ 29,000	\$ (16,200)	
52430 - Employee Education	37,830	18,049	65,000	46,000	(19,000)	
52440 - Tuition Reimbursement	182,558	99,175	250,000	175,000	(75,000)	
Reimbursable Expenses	\$ 246,656	\$ 137,751	\$ 360,200	\$ 250,000	\$ (110,200)	
Professional Services:						
52610 - General Professional Services	\$ 485,733	\$ 203,761	\$ 397,667	\$ 326,730	\$ (70,937)	
52615 - General Professional Services-Training	570,785	496,816	759,090	690,270	(68,820)	
52620 - Temporary Staffing	107,706	107,440	200,000	175,000	(25,000)	
Professional Services	\$ 1,164,224	\$ 808,017	\$ 1,356,757	\$ 1,192,000	\$ (164,757)	
Contractual Services:						
52715 - Printing	\$ 2,569	\$ 1,657	\$ 2,500	\$ 1,500	\$ (1,000)	
52720 - Taxes	3,816	4,113	4,200	4,500	300	
52730 - Dues and Subscriptions	140,033	156,223	233,986	179,925	(54,061)	
52770 - Uniforms	3,457	2,458	1,000	1,000	-	
52775 - Licenses,Fees, And Permits	-	165	-	-	-	
52780 - Other Contractual Services	-	1,552	-	-	-	
52790 - Community Outreach And Education	5	-	-	-	-	
Contractual Services	\$ 149,879	\$ 166,167	\$ 241,686	\$ 186,925	\$ (54,761)	
Materials and Supplies:						
52805 - Office Supplies	\$ 4,828	\$ 4,078	\$ 14,150	\$ 8,000	\$ (6,150)	
52845 - General Hardware Supplies	313	916	-	-	-	
52846 - Equipment And Instrumentation Parts	52,114	(3,901)	1,200	35,784	34,584	
52851 - Other Minor Equipment	2,915	-	-	-	-	
52861 - Training Supplies	60,782	55,009	63,580	46,344	(17,236)	
52865 - Other Supplies	1,701	1,079	1,000	1,000	-	
52870 - Freight	3,243	1,649	1,000	1,000	-	
Materials And Supplies	\$ 125,895	\$ 58,830	\$ 80,930	\$ 92,128	\$ 11,198	
Total Other Operating Expenses	\$ 1,686,654	\$ 1,170,765	\$ 2,039,573	\$ 1,721,053	\$ (318,520)	
Total Operating Expenses	\$ 17,511,053	\$ 18,488,544	\$ 19,831,966	\$ 19,384,658	\$ (447,309)	

BUDGET CENTER Administration and External Affairs -- 5000

MANAGED BY Jean E. Smith
Director of Administration and External Affairs

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

The Administration and External Affairs Department is responsible for: Communications and Community Relations (CCR); Government Affairs; Board Process Management; and Customer Service. The Department also oversees the Executive Administrative Team.

2024 Accomplishments

- Hosted 2024 Clean Water Fest
- Completed District Strategic Plan for 2025-2027.
- Reached substantial completion of the CAP project.
- Utilize Public Engagement Statement in external communication and the development of Environmental Justice resources.
- Advanced planning for internal and external communication efforts.
- Introduced new components of middle school educational curriculum.
- Began re-envisioning SewerU programming.
- Onboarded new Internal Communications Lead.
- Developed digital engagement strategy for multiple social media platforms.
- Initiated assessment of internal communications resources improvements including intranet and employee newsletter.
- Completed a study of the Diversity, Equity & Inclusion program and address findings
- Published and addressed the results of the DEI study
- Developed a strategy to increase DEI participation of the hourly and union employees
- Updated the DEI Toolkit with targeted promotions and programming for 2025.
- Conducted three Racial Justice Dialogues
- Embed Environmental Justice goals into strategic planning.
- Strengthened the annual DEI Department goals-setting process with new goals for 2025.

2025 Goals

- Complete Workforce Pipeline Plan
- Continue to diversify sponsorship support
- Continue to diversify photo library content
- Support Clean Water Fellow recruitment
- Explore web updates to meet customers' needs including possible redesign
- Develop employee tours for summer 2025
- Develop Employee Engagement, establish committee
- Enhance usage of employee communication resources, both digital and print
- Inventory all employee comms tools at all facilities
- Continue to explore intranet improvements
- Promote Clean Water Works podcast, increase total downloads/subscriptions by 10% in 2025
- Support RSMP outreach
- Support Project Clean Lake outreach, including highlighting work during Infrastructure Week
- Promote UARFs and in-house cost saving efforts
- Explore developing an Employee Conference
- Develop a comprehensive press release schedule
- Develop SOP for outreach
- Deliver Lake Erie League scholastic materials
- Increase attendance of Clean Water Fest by 10%
- Use and modify sponsorship portal
- Update two Clean Water Works Magazine issues
- Develop high-level content production schedules, for Clean Water Works mag and podcast, and P&P
- Explore the use of GIS to track construction signs for development of a signage update schedule
- Complete Communication Alignment Project work
- Continue to assess the potential to diversify use of social media applications
- Finalize sponsorship of water exhibit at GLSC
- Communicate 2025-27 Strategic Plan

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
ADMINISTRATION AND EXTERNAL AFFAIRS -- 5000				
STAFFING				
One Year History and Budget Comparison				
JOB	2025	2025	2026	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Business Manager (AEA)	1	0	1	1
Communications Spec II	1	0	1	1
DE&I Specialist II	1	0	0	0
Senior AEA Administrator	2	0	2	2
OC&E Specialist II	0	0	1	1
Chief Admin Officer	1	1	1	0
DE&I Manager	1	1	0	(1)
Dir of AEA	1	1	1	0
Sr Mgr Cmty & Media Rel	1	1	1	0
Sr Mgr of Communications	1	1	1	0
Business Manager	0	1	0	(1)
Communications Coord	1	1	1	0
Comms Production Lead II	1	1	1	0
Clean Water Fellow	1	3	3	0
Employee Engagement Spec	1	1	1	0
Internal Comms Lead	1	1	1	0
Public Info Specialist II	1	1	1	0
Strateg Partnership Lead	1	1	1	0
DE&I Specialist I	0	1	0	(1)
Communications Specialist II	0	1	1	0
Executive Assistant	0	1	0	(1)
Procurement Spec (AEA)	0	1	0	(1)
TOTAL FULLTIME	17	19	19	0
Para Intern AEA	1	1	1	0
TOTAL INTERN	1	1	1	0
TOTAL EMPLOYEES	18	20	20	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT										
WASTEWATER										
BUDGET CENTER 5000: ADMINISTRATION & EXTERNAL AFFAIRS										
	2024		2025		2025		2026			
	Audited		Unaudited		Adopted		Adopted		Budget	
	Actuals		Actuals		Budget		Budget		Variance	
Operating Expenses:										
Salaries and Wages:										
52020 - Officials and Managers Salaries	\$	783,704	\$	765,975	\$	801,424	\$	738,987	\$	(62,436)
52030 - Professionals Salaries		715,732		774,229		830,431		854,653		24,222
52031 - Administrative Support Salaries		155,463		233,761		152,995		261,762		108,766
52036 - Para-Professional Salaries		28,124		42,206		46,663		46,925		262
52071 - Longevity		3,500		3,850		3,876		3,570		(306)
52081 - Sick Buy Out		22,760		29,621		23,198		23,216		18
52230 - Professional Overtime		13,473		12,396		-		-		-
52231 - Administrative Support Overtime		(15)		-		-		-		-
52236 - Para-Professional Overtime		1,311		1,626		-		-		-
Total Salaries and Wages	\$	1,724,053	\$	1,863,664	\$	1,858,588	\$	1,929,113	\$	70,525
Benefits:										
52310 - Health Care	\$	(1,139)	\$	(374)	\$	-	\$	-	\$	-
52311 - Health Care Opt-Out Full		563		(188)		-		-		-
52320 - Opers		241,241		262,346		255,695		270,076		14,381
52360 - Medicare		24,688		26,317		26,482		27,972		1,490
52313 - Wellness Credit		23		33		-		-		-
52314 - Dental and Vision Premiums		(58)		(18)		-		-		-
52370 - Uniform Allowance		3,009		2,981		-		-		-
52380 - Awards and Recognition		-		5,779		46,000		49,000		3,000
Total Benefits	\$	268,326	\$	296,876	\$	328,177	\$	347,048	\$	18,871
Total Salaries and Benefits	\$	1,992,379	\$	2,160,539	\$	2,186,765	\$	2,276,160	\$	89,396
Other Operating Expenses:										
Reimbursable Expenses:										
52410 - Travel	\$	32,933	\$	27,140	\$	34,500	\$	25,000	\$	(9,500)
52430 - Employee Education		29,323		32,449		41,850		25,000		(16,850)
Reimbursable Expenses	\$	62,256	\$	59,590	\$	76,350	\$	50,000	\$	(26,350)
Professional Services:										
52610 - General Professional Services	\$	195,884	\$	24,838	\$	172,000	\$	175,000	\$	3,000
Professional Services	\$	195,884	\$	24,838	\$	172,000	\$	175,000	\$	3,000
Contractual Services:										
52715 - Printing	\$	413,471	\$	186,198	\$	348,500	\$	270,000	\$	(78,500)
52730 - Dues and Subscriptions		47,029		62,600		98,000		95,000		(3,000)
52735 - Equipment Rental		20,541		10,998		45,000		25,000		(20,000)
52770 - Uniforms		3,193		5,295		21,000		21,500		500
52780 - Other Contractual Services		643,748		496,858		287,000		355,500		68,500
52790 - Community Outreach And Education		585,868		662,805		600,000		550,000		(50,000)
Contractual Services	\$	1,713,851	\$	1,424,754	\$	1,399,500	\$	1,317,000	\$	(82,500)
Materials and Supplies:										
52805 - Office Supplies	\$	4,827	\$	879	\$	10,000	\$	7,500	\$	(2,500)
52810 - Fuel and Oil		43		-		-		-		-
52840 - Laboratory Supplies		-		367		-		-		-
52845 - General Hardware Supplies		10		27		-		-		-
52846 - Equipment And Instrumentation Parts		308		1,428		-		-		-
52851 - Other Minor Equipment		621		10,049		5,000		3,000		(2,000)
52860 - Postage,Ups		(240)		370		150,000		-		(150,000)
52861 - Training Supplies		30		-		-		-		-
52865 - Other Supplies		17,999		1,434		15,000		5,000		(10,000)
52870 - Freight		1,075		1,330		2,000		2,000		-
Materials And Supplies	\$	24,672	\$	15,884	\$	182,000	\$	17,500	\$	(164,500)
Total Other Operating Expenses	\$	1,996,663	\$	1,525,066	\$	1,829,850	\$	1,559,500	\$	(270,350)
Total Operating Expenses	\$	3,989,042	\$	3,685,605	\$	4,016,615	\$	3,835,660	\$	(180,954)

BUDGET CENTER: Government & Customer Relations - 6400

MANAGED BY: Nichole Oocumma
Chief Administrative Officer

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

The Government & Customer Relations Department (GCR) is responsible for Government Affairs, Customer Relations, The Good Neighbor Ambassador & Job Training Program and Student Pipeline Programs.

2025 Accomplishments		2026 Goals	
*	Provided weekly touchpoints to elected officials whose communities have been impacted by District construction.	*	Focus on building stronger relationships with Cuyahoga County (Council & Administration).
*	Provided meet & greets with City of Cleveland Councilmembers not impacted by District Construction.	*	Strengthen relationships with the City of Cleveland (City Council & Administration)
*	Attended meet & greets with Cuyahoga County Council members and County Administration.	*	Develop relationships with new community partners/stakeholders.
*	Held Suburban Council of Governments meetings and produced 3 Government & Legislative Affairs(GLA) Bulletins.	*	Hold at least three Suburban Council of Governments meetings.
*	Graduated eight Good Neighbor Ambassadors from the program into full time positions.	*	Work to assist in the restructuring of the Greater Cleveland Water Equity Partners.
*	Increased enrollment in District Cost Savings Programs by over 4,000.	*	Onboard new Good Neighbor Ambassadors and Louis Stokes Scholars.
*	Staffed over 100 community outreach events.	*	Benchmark the Good Neighbor Ambassador & Job Training Program to establish KPIs.
*	Held four Utility Assistance Resource Fairs. Assisting over 895 families.	*	Increase customer awareness of District customer cost saving programs by partnering with different agencies to offer offsite accessibility for customers.

BUDGET CENTER: Government & Customer Relations - 6400

MANAGED BY: Nichole Oocumma
Chief Administrative Officer

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2025 Accomplishments		2026 Goals	
*	Collaborated with the HR Training Department to create a District Cost Saving Program workbook as a companion to training videos for new hire onboarding.	*	Hold a series of open office hours at GJM 1 st Saturdays to increase outreach and enrollment in District Cost Saving Programs
*	Collaborated with the HR Training Department to launch the 1 st Customer Relations certificate program with 96% participant completion.	*	Integrate GJM switchboard front desk management into customer relations accountability.
*	Hosted both internal & external informational sessions regarding cost savings to educate about eligibility criteria & enrollment.	*	Onboard a new Government Affairs Specialist/Coordinator.
*	Increased customer awareness of District cost saving programs by expanding customer outreach at different venues throughout our service area.	*	Convene a committee to evaluate the District's Plumbing & Sewer Repair Program.
*	- Launched 3 year Good Neighbor Ambassador Program . - Successfully integrated 36 new sites into the GNA fieldwork portfolio. - Delivered approximately \$100,000 in savings and cost avoidance through the GNA Program	*	Hold four (4) Utility Assistance Resource Fairs. - Development of Workforce Strategy - Development of Clean Water Fellow Program

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
GOVERNMENT AND CUSTOMER SERVICE -- 6400				
STAFFING				
One Year History and Budget Comparison				
JOB	2025	2025	2026	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Executive Assistant	1	0	1	1
Cust Rels Outreach Coord	3	0	3	3
Customer Rels Spec I	4	0	5	5
Customer Rels Spec II	3	0	3	3
Customer Relations Supvr	2	0	2	2
Sr Mgr Customer Relations	1	0	1	1
Sr Mgr Government Affairs	1	0	1	1
Dir of Gov & Cust Rels	0	1	0	(1)
Gov Affairs Program Mgr	1	1	1	0
GNA Supervisor	1	1	1	0
Gov Affairs Specialist I	0	1	0	(1)
Mgr of Customer Service	0	1	0	(1)
Supvr of Customer Service	0	2	0	(2)
Gov Affairs Specialist II	1	1	1	0
Cust Svc Rep I	0	5	0	(5)
Cust Svc Rep II	0	3	0	(3)
Good Neighbor Ambassador	9	10	10	0
Cust Svc Outreach Coord	0	3	0	(3)
GASI-Gov & Customer Relations.Gov Affairs Specialist I	0	0	1	1
Executive Assistant	0	1	0	(1)
TOTAL FULLTIME	27	30	30	0
Para Intern GCR	0	2	0	-2
TOTAL INTERN	0	2	0	(2)
TOTAL EMPLOYEES	27	32	30	(2)

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 6400: GOVERNMENT AND CUSTOMER SERVICE					
	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance
Operating Expenses:					
Salaries and Wages:					
52020 - Officials and Managers Salaries	\$ 313,696	\$ 439,192	\$ 341,166	\$ 410,665	\$ 69,499
52030 - Professionals Salaries	433,907	300,162	442,444	253,963	(188,481)
52031 - Administrative Support Salaries	684,776	930,073	978,949	1,164,568	185,619
52036 - Para-Professional Salaries	12,922	12,181	93,134	-	(93,134)
52071 - Longevity	2,550	2,550	1,887	2,601	714
52081 - Sick Buy Out	7,952	9,565	10,980	8,111	(2,869)
52231 - Administrative Support Overtime	50,126	60,287	70,000	70,000	-
52236 - Para-Professional Overtime	182	847	-	-	-
Total Salaries and Wages	\$ 1,506,111	\$ 1,754,858	\$ 1,938,559	\$ 1,909,908	\$ (28,651)
Benefits:					
52310 - Health Care	\$ (1,247)	\$ (124)	\$ -	\$ -	\$ -
52311 - Health Care Opt-Out Full	225	400	-	-	-
52320 - Opers	209,784	248,693	257,496	267,387	9,891
52360 - Medicare	21,337	24,903	26,669	27,694	1,025
52313 - Wellness Credit	9	14	878	878	-
52314 - Dental and Vision Premiums	(57)	(8)	-	-	-
52370 - Uniform Allowance	3,562	762	14,000	1,500	(12,500)
Total Benefits	\$ 233,613	\$ 274,640	\$ 299,044	\$ 297,459	\$ (1,585)
Total Salaries and Benefits	\$ 1,739,724	\$ 2,029,498	\$ 2,237,603	\$ 2,207,367	\$ (30,236)
Other Operating Expenses:					
Reimbursable Expenses:					
52410 - Travel	\$ 15,387	\$ 10,902	\$ 29,300	\$ 17,400	\$ (11,900)
52430 - Employee Education	2,813	1,760	15,100	10,600	(4,500)
Reimbursable Expenses	\$ 18,200	\$ 12,662	\$ 44,400	\$ 28,000	\$ (16,400)
Professional Services:					
52610 - General Professional Services	\$ 817,246	\$ 1,023,893	\$ 765,000	\$ 815,000	\$ 50,000
52615 - General Professional Services-Training	42,400	67,100	100,400	83,200	(17,200)
Professional Services	\$ 859,646	\$ 1,090,993	\$ 865,400	\$ 898,200	\$ 32,800
Contractual Services:					
52715 - Printing	\$ (176)	\$ 513	\$ 5,000	\$ 5,000	\$ -
52730 - Dues and Subscriptions	6,856	8,498	11,300	13,500	2,200
52735 - Equipment Rental	4,144	9,688	25,000	10,000	(15,000)
52770 - Uniforms	6,371	16,385	7,000	19,000	12,000
52780 - Other Contractual Services	6,775	1,575	2,575	1,000	(1,575)
Contractual Services	\$ 23,970	\$ 36,659	\$ 50,875	\$ 48,500	\$ (2,375)
Materials and Supplies:					
52805 - Office Supplies	\$ 2,221	\$ 6,653	\$ 8,000	\$ 7,000	\$ (1,000)
52845 - General Hardware Supplies	170	2,279	-	-	-
52846 - Equipment And Instrumentation Parts	154	346	-	-	-
52851 - Other Minor Equipment	31,392	29,518	30,797	12,500	(18,297)
52860 - Postage, Ups	1,670	1,980	10,000	2,500	(7,500)
52861 - Training Supplies	6,676	1,130	3,500	3,500	-
52865 - Other Supplies	1,940	7,835	17,000	17,000	-
52870 - Freight	119	723	-	-	-
Materials And Supplies	\$ 44,342	\$ 50,465	\$ 69,297	\$ 42,500	\$ (26,797)
Total Other Operating Expenses	\$ 946,158	\$ 1,190,779	\$ 1,029,972	\$ 1,017,200	\$ (12,772)
Total Operating Expenses	\$ 2,685,882	\$ 3,220,277	\$ 3,267,575	\$ 3,224,567	\$ (43,008)

BUDGET CENTER Information Technology - 3000

MANAGED BY Mohan Kurup
Director of Information Technology

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

Supports Sewer District operations and strategic goals through information technology systems, processes, and data management. Manages information technology systems and infrastructure through their lifecycle to ensure availability, integrity, reliability of information. Translates the Sewer District business strategy and business needs into technical strategies, implementation plans, and system solutions. The Budget center's structure and related responsibilities are as follows:

Infrastructure & Security – Ensure the stability, integrity, and reliability of information and infrastructure including network, servers, workstations and laptops, mobile devices, audio/visual, and telecom. Manage information security strategies and controls to safeguard the Sewer District's technology infrastructure and data and reduce risk. Manage the Sewer District's Information Security Program. Support technologies, infrastructure, and data management associated with process automation for wastewater collection and treatment. Ensure effective procurement, deployment and management of information technology hardware and software.

Project Management Services – Ensure the alignment of technology with Sewer District business goals through a project governance and delivery process. Ensure strategic alignment and business support in the selection, funding, prioritization, resource allocation and monitoring for Business/IT initiatives. Lead effective implementation of business systems and technology through project management methodologies. Assist Sewer District departments in identification of opportunities for improvements of business processes. Serve as program management resource to streamline management of IT and business projects strategies supporting the Sewer District's goals. Provides and fosters a solid communication structure to encourage the effective alignment of business partners to IT for support and training opportunities.

BUDGET CENTER Information Technology - 3000

MANAGED BY Mohan Kurup
Director of Information Technology

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

Database Management and Architecture - Data Management and architecture is a set of rules, policies, standards and models that govern and define the type of data collected and how it is used, stored, managed and integrated within an organization and its database systems. It provides a formal approach to creating and managing the flow of data and how it is processed across an organization's IT systems and applications.

Application Support - Provide high quality technology-based solutions, technology support and assistance in a cost-effective manner to ensure the effective utilization of Sewer District technology investments, such as Oracle database and E-Business Suite, UKG, Document management, Laboratory Information System, Internet/Intranet sites and In-House developed applications.

Business Intelligence and Data Governance - Provides support of business intelligence solutions and establishes strong data governance and architecture foundation. Manages the collaboration effort with teams in establishing standards, reporting requirements, data migration, enhancements, and integration development. Manages the maintenance and enhancements necessary for a solid architecture foundation to ensure IT infrastructure and enterprise applications are leveraging new advances in technology that are scoped and planned appropriately. Develops the structure, processes, and standards to support and enhance the Sewer District's usage of enterprise applications.

Financial Management - Manages the Sewer District's software assets through timely license renewal process and conformation of software terms and conditions. Ensures the reduction of risk with Sewer District's Internal Audit in support of the procurement policies, contract management and compliance. Concentration and effort in the tracking of spend on projects and operational expenditures. Perform forecasting and project performance reporting.

IT Service Delivery - Identify and implement solutions for information technology issues encountered by end users. Provide guidance for effective use of information systems. Implement strategies for customer service for existing systems and during implementations. Ensure effective deployment and management of information technology hardware and software. Manage and track Sewer District hardware inventory and software licensing.

BUDGET CENTER Information Technology -- 3000

MANAGED BY Mohan Kurup
Director of Information Technology

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2025 Accomplishments

- Implemented electronic bill payment solution to enable direct customer to pay their bills digitally.
- Implemented SSO and MFA for critical Oracle Financial Application to enhance security and adhere to audit compliance.
- Implemented Customer Move-in-Move-out app to track the customer changes within the billing area.
- Updated inventory items in Oracle EBS to support purchasing to transfer the items to new inventory locations.
- Implemented Articulate AI solution to create training videos based on the District's training requirements in various areas.
- Implemented the Grievances app to track the grievances and secure all the related documents in one centralized location.
- Implemented a solution to directly pay employee expenses to the bank account through payroll, eliminating checks and manual processing, reducing risk.
- Developed data sync between UKG and Audit software, Diligent to improve auditing through automation.
- Oversee and manage the provision of first-level support, resolutions provided

2026 Goals

- Implement certificate of insurance (COI) for audit compliance and minimize manual tracking of the compliance.
- Develop and implement a centralized solution to consolidate HR's yearly training programs and eliminate manual processes to making training management more efficient.
- Replace UKG clock with latest model to be compatible with the UTM module.
- Implement UKG Pro Suite-New Experience to enhance the UKG user experience and enable to use limited AI functionalities.
- Implement centralized tracking for District wide training and budgeting eliminating manual tracking and consolidation.
- Implement solution to enhance Kahua application to support the business process improvements.
- Upgrade OnBase application to the latest tech stack version to be compatible to the latest Microsoft add-ins.
- Upgrade PBCS application to be compatible with the latest Forms and Reports version with enhanced functionalities.
- Implement new manager's training tracking application to eliminate the manual assignment and tracking of the new manager's training and reporting.
- Oversee and manage the provision of first-level support, resolutions provided by the Service Delivery team, with a positive customer satisfaction rating of 4.8 for Timeliness, Customer Service, and Communication.
- Purchase of 2026 Laptops and Desktop Equipment
- Completed Deployment of Laptop and Desktop purchased in 2025 and 2026
- Upgrade All 55 licenses users of Schedule Reader to Newest version
- Complete the Ivanti ITSM implementation
- Complete the Ivanti ITAM implementation

BUDGET CENTER Information Technology -- 3000

MANAGED BY Mohan Kurup
Director of Information Technology

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2024 Accomplishments

- by the Service Delivery team, with a positive customer satisfaction rating of 4.8 for Timeliness, Customer Service, and Communication.
- Completed the upgrade of 2025 scheduled Laboratory Software and IT equipment.
- Completed Purchase of 2025 Laptops and Desktop Equipment
- Completed Deployment of Laptop and Desktop purchased in 2024 and 2025
- Completed all possible upgrades of Windows 10 to Windows 11.
- Selected of new ITSM and ITAM System.
- Selected of Implantation partner of the new ITSM and ITAM system.
- Began Implementation of the New ITSM and ITAM system (replacement for Cherwell).
- Provided support and technology equipment to all 2025 Utility Resource Fairs and Clean Water Fest.
- Completed the assessment for the Accessibility of Web Information and Services Project
- Provide the IT Department guidance as a Board Resolution Admin
- Completed B2G Utilization Plan Module implementation
- Completed replacement of 2025 X2O Media District legacy devices

2025 Goals

- Continue to provide Board Resolution IT Department Admin oversight
- Assist IT Infrastructure with the 2026 Copier Replacement Project
- Start the implementation of the Accessibility of Web Information and Services Project (Completion Due date April, 2028)
- Provide support and technology equipment to all 2026 Utility Resource Fairs and Clean Water Fest.
- Complete the upgrade of 2026 scheduled Laboratory Software and IT equipment.
- Complete Business Opportunities Program (BOP) Changes with Contract Compliance
- Complete upgrade of the Internet firewalls and VPN servers, and replace firewalls between IT and OT
- Complete implementation of wireless access in portions of the Westerly tunnels
- Complete the expansion of wireless access in prioritized areas of each of the three treatment plants.
- Complete paging system gaps identified in the 2025 assessment for each of the three treatment plants.
- Complete the phone system upgrade and migration to SIP trunking for all inbound and outbound calls.
- Complete implementation of the Privileged Access Management platform.

• Successfully renewed and implemented the Microsoft Enterprise Agreement for 2025 to 2028. • Completed the IT Response and Recovery Phase 3, including updates to the IT IRP and DRP, and implement an annual cadence of review and updates. • Completed the migration of Beamex from the OT network to the IT network. • Completed implementation of the New Unified EndPoint Management System (replacement for ZenWorks). • Provided support and technology equipment to all 2024 Utility Resource Fairs and Clean Water Fest. • OAC Report Conversion to Power BI. • Implemented Level & Flow Monitoring DW • Implemented IPACS Quarterly Report • Completed SWFT Upgrade • Completed Salesforce Water Leak Digital Intake Form and Non-Discharge Status (NDS) Digital Request • Implemented Angels for Oracle • Implemented GNA Request Form • Completed eLogger upgrade	• Complete the installation of the specialized server rack covers for the REF and EMSC computer rooms. • Complete implementation of the Privileged Access Management platform. • Complete replacement of the 6840 routers with the 9500 routers at each of the three treatment plants. • Completed Noetix upgrade to Angles for Oracle • Completed the Funding Program Management System Database enhancements and rollout • Procure the Deligent Risk Manager Module (currently implementing) • Oversee the completion of the PIMS upgrade and continued support and maintenance. Update and implement the Watershed Funding Programs site pages which includes the Member • Community Access to Community Cost Share information and the Watershed Funding Program Landing Page and the Watersheds Funding Program Reimbursement Requests. • Implement the Grant Management Suite, a tool to assist with requesting and managing incoming grant funds from external parties. • Complete the Weighmaster application upgrade. • Implement a system to handle the Board Resolution Request Process improvement. • Complete the Salesforce digital request forms for Sanitary Holding Tank, Grit Disposal Digital, POTW Sludge, and Permission to Discharge.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
INFORMATION TECHNOLOGY -- 3000				
STAFFING				
One Year History and Budget Comparison				
JOB TITLE	2025 ACTUALS	2025 BUDGET	2026 BUDGET	BUDGET VARIANCE
Project Manager II - IT	1	0	1	1
Sr Mgr IT Srvc Delivery	1	0	1	1
Director Of IT	1	1	1	0
Mgr of Database Architect	1	1	1	0
Mgr of Data Governance BI	1	1	1	0
Sr Mgr IT Infrastr & Sec	1	1	1	0
Sr Oracle Technical Mgr	1	1	1	0
Mgr of IT Srvc Delivery	0	1	0	-1
Applications Tech Lead	1	1	1	0
BI Developer I	4	3	4	1
BI Developer II	1	1	1	0
Database and EBS Admin II	1	1	1	0
IT Service Engineer I	2	3	2	-1
IT Service Engineer II	2	1	2	1
IT Service Engineer Lead	1	1	1	0
Network Engineer II (IT)	1	1	1	0
Network Engineer III (IT)	3	3	3	0
Oracle Apps Developer III	3	3	3	0
Oracle Apps Engr I Fin	1	1	1	0
Oracle Solut Func Lead	1	1	1	0
Project Manager I - IT	1	2	1	-1
Project Manager III - IT	2	2	2	0
Programmer Analyst I	1	1	1	0
Programmer Analyst II	3	2	3	1
Systems Engineer I	1	2	1	-1
Systems Engineer III	2	2	2	0
Telecom Analyst I	1	1	1	0
Tech Sol Functional Lead	0	1	1	0
Oracle Apps Developer I/II/III	0	1	1	0
Systems Engineer I/II	0	1	1	0
BI Developer I	0	1	1	0
Manager System Devel & Ops	0	1	0	-1
TOTAL FULLTIME	39	43	43	0
Para Intern IT	5	2	5	3
Para Intern IT	0	3	0	-3
TOTAL INTERN	5	5	5	0
TOTAL POSITIONS	44	48	48	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT										
WASTEWATER										
BUDGET CENTER 3000: INFORMATION TECHNOLOGY										
	2024	2025	2025	2026						
	Audited	Unaudited	Adopted	Adopted	Budget	Budget				
	Actuals	Actuals	Budget	Budget		Variance				
Operating Expenses:										
Salaries and Wages:										
52020 - Officials and Managers Salaries	\$	888,373	\$	912,975	\$	851,938	\$	901,237	\$	49,299
52030 - Professionals Salaries		2,758,350		2,944,454		3,209,277		3,369,158		159,881
52036 - Para-Professional Salaries		64,274		142,208		173,573		230,266		56,693
52071 - Longevity		7,850		7,550		6,681		8,007		1,326
52081 - Sick Buy Out		54,567		68,016		50,483		55,658		5,175
52236 - Para-Professional Overtime		678		647		-		-		-
Total Salaries and Wages	\$	3,774,092	\$	4,075,849	\$	4,291,952	\$	4,564,325	\$	272,373
Benefits:										
52310 - Health Care	\$	(3,203)	\$	(327)	\$	-	\$	-	\$	-
52311 - Health Care Opt-Out Full		225		25		-		-		-
52320 - Opers		533,856		573,168		595,239		639,006		43,767
52360 - Medicare		52,117		55,516		61,649		66,183		4,533
52313 - Wellness Credit		45		93		-		-		-
52314 - Dental and Vision Premiums		(140)		(22)		-		-		-
52370 - Uniform Allowance		10,397		10,525		-		-		-
52390 - Relocation Expense Reimbursement		10,447		-		-		-		-
Total Benefits	\$	603,744	\$	638,978	\$	656,888	\$	705,188	\$	48,300
Total Salaries and Benefits										
	\$	4,377,836	\$	4,714,827	\$	4,948,840	\$	5,269,513	\$	320,674
Other Operating Expenses:										
Reimbursable Expenses:										
52410 - Travel	\$	16,041	\$	5,803	\$	14,225	\$	20,400	\$	6,175
52430 - Employee Education		26,206		22,878		45,725		33,095		(12,630)
Reimbursable Expenses	\$	42,247	\$	28,681	\$	59,950	\$	53,495	\$	(6,455)
Utilities Expenses:										
52550 - Communications	\$	1,034,321	\$	1,201,503	\$	1,223,693	\$	1,263,921	\$	40,228
Utilities Expenses	\$	1,034,321	\$	1,201,503	\$	1,223,693	\$	1,263,921	\$	40,228
Professional Services:										
52610 - General Professional Services	\$	141,862	\$	799,859	\$	446,625	\$	505,500	\$	58,875
Professional Services	\$	141,862	\$	799,859	\$	446,625	\$	505,500	\$	58,875
Contractual Services:										
52730 - Dues and Subscriptions	\$	45,071	\$	8,078	\$	29,206	\$	22,148	\$	(7,058)
52770 - Uniforms		2,373		4,610		-		-		-
52780 - Other Contractual Services		161,936		109,199		259,510		237,852		(21,658)
Contractual Services	\$	209,380	\$	121,888	\$	288,716	\$	260,000	\$	(28,716)
Materials and Supplies:										
52805 - Office Supplies	\$	30	\$	130	\$	-	\$	-	\$	-
52806 - Software		1,790,493		3,745,785		3,310,519		3,496,008		185,489
52807 - Software Support and Maintenance		1,013,066		2,156,417		2,616,695		3,190,302		573,608
52845 - General Hardware Supplies		164		26,451		-		-		-
52846 - Equipment And Instrumentation Parts		97,845		4,277		-		-		-
52851 - Other Minor Equipment		103,657		166,292		178,050		190,000		11,950
52865 - Other Supplies		198		69		7,200		7,200		-
52870 - Freight		44		893		-		-		-
Materials And Supplies	\$	3,005,496	\$	6,100,314	\$	6,112,464	\$	6,883,511	\$	771,047
Equipment Repair and Maintenance:										
52910 - Office Equipment and Repair	\$	338,262	\$	230,929	\$	374,441	\$	298,100	\$	(76,341)
52920 - Equipment Repair and Maintenance		74,979		-		-		-		-
Equipment Repair And Maintenance	\$	413,241	\$	230,929	\$	374,441	\$	298,100	\$	(76,341)
Total Other Operating Expenses										
	\$	4,846,547	\$	8,483,175	\$	8,505,889	\$	9,264,527	\$	758,638
Total Operating Expenses	\$	9,224,383	\$	13,198,002	\$	13,454,728	\$	14,534,040	\$	1,079,311

BUDGET CENTER Finance - 6000

MANAGED BY Kenneth J. Duplay
Chief Financial Officer

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

Executive and Administrative: As a member of senior management, the Chief Financial Officer assists the Chief Executive Officer in general management and policy formation by ensuring that she, the Board of Trustees and District Managers have reliable and comprehensive financial and management information. In addition to this budget center, the Chief Financial Officer is responsible for the Purchasing, Information Technology, Contract Compliance, and Inventory Control budget centers which have separate Descriptions of Services Provided.

Revenue and User Support: As the District's representative, the Chief Financial Officer and staff provide liaison with user communities, certain customers, and all billing agents. They also negotiate contracts related to revenue enhancement and billing arrangements, monitor services provided by billing agents to ensure they are following District policies and procedures, provide assistance to other departments in their contact with service communities and billing agents, and provide collection services for a small number of master meter communities, septic haulers and other accounts.

Billing: The primary functions of the Billing section are as follows:

1. Account maintenance and creation of wastewater bills for internally billed customers in a timely and accurate manner. Current internal billing includes customers in the SSCBOUITS program, Rural Lorain County Water Authority customers, well water customers, septic haulers, and large volume wastewater accounts.
2. Work closely with the District's billing agents, primarily the Cleveland Department of Public Utilities, to monitor wastewater billing activities and ensure accurate and timely billing of customers.
3. The Billing Department is also responsible for communications with the agents regarding new wastewater accounts and surcharges, testing/validating that District billing policies are implemented properly in the agent's billing system and represents the District on all billing related projects."

Treasury/Investment: As the District's de facto Treasurer, the Chief Financial Officer is responsible for all funds, including their disbursement and investment. Disbursement is made only to payees authorized by contract, provision of services, law, or action of the Board of Trustees. The actual implementation of disbursement decisions is carried out by Finance staff, following guidelines and procedures established by the Chief Financial Officer. Investments are made in securities or at depositories as authorized by Ohio Statute or the Board of Trustees. The primary investment goal is preservation of capital, followed by liquidity and rate of return.

BUDGET CENTER Finance - 6000

MANAGED BY Kenneth J. Duplay
Chief Financial Officer

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

General Accounting: The General Accounting Section is responsible for the recommendation and implementation of procedures, internal controls, and financial reporting to accurately reflect District operations. Currently, the General Accounting Section is primarily concerned with recording accrual basis accounting transactions and entries which include adjusting and closing entry transactions. Supporting responsibilities include maintaining ledgers and various supporting data, and preparation of any applicable financial reports including quarterly internal financial reporting and payment of construction contractors, debt service and utility invoices.

Accounts Payable: The Accounts Payable function is responsible for the processing and payment of all District obligations. The function utilizes an electronic, three-way matching process, designed to allow for proper controls while also allowing District wide access to data through all stages of the procure to pay process.

Budget and Financial Reporting: The primary functions of the Budget and Financial Reporting Section are as follows:

1. The formulation and presentation of the annual budget and to assist various Budget Centers in developing their supporting detail. This process includes the development of budget documents, forms, worksheets, and procedures.
2. To account for and provide financial reporting and/or analysis not provided for in other sections of General Accounting, including the preparation of the District's Annual Comprehensive Financial Report (ACFR) and annual Budget Report.

Payroll: The primary function of payroll is to ensure that bi-weekly payroll for all District employees is processed in a timely and accurate manner. Other responsibilities include processing and payment of payroll deductions and employee retirement deductions including the filing for Ohio Public Employees Retirement System.

BUDGET CENTER Finance - 6000

MANAGED BY Kenneth J. Duplay
Chief Financial Officer

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2025 Accomplishments

- Kicked off 2027-2031 Rate Study
- Implemented an Online Payment Option for Direct Bill Customers
- Earned Auditor of State Award with Distinction
- Earned GFOA ACFR and Budget Awards

2026 Goals

- Complete 2027-2031 Rate Study
- Finalize funding strategy for the remaining significant Project Clean Lake projects
- Earn Auditor of State Award with Distinction
- Earn GFOA ACFR and Budget Awards

NORTHEAST OHIO REGIONAL SEWER DISTRICT									
KEY PERFORMANCE INDICATORS									
DEPARTMENT OF FINANCE									
FINANCE	BUDGET CENTER - 6000 - FINANCE								
	No.	Output Metric Description	FY - 2025	FY - 2025	FY - 2024				
			Target	Actuals	Actuals				
	1	Days of Cash on Hand	>400 Days	1,419 Days	1,583 Days				
	2	Percent of CIP Cash Funded	>25%	87.25%	91.60%				
	3	Total Debt to Net PPE	<60%	52.10%	55.60%				
FINANCE	BUDGET CENTER - 6500 - CONTRACT COMPLIANCE								
	No.	Output Metric Description	FY - 2025	FY - 2025	FY - 2024				
			Target	Actuals	Actuals				
	1	Attend 12 Outreach events per year	12	29	34				
	2	Re-cert 300 firms in the program	300	295	321				
	3								
FINANCE	BUDGET CENTER - 6100/6200 - INVENTORY/PURCHASING								
	No.	Output Metric Description	FY - 2025	FY - 2025	FY - 2024				
			Target	Actuals	Actuals				
	1	District-wide cycle count accuracy	98%	98%	98%				
	2	Avg # of invited suppliers to quote	3	6.9	7				
	3	Avg # of responses received to quote req.	3	3.5	3.3				
FINANCE	BUDGET CENTER - 6100/6200 - INVENTORY/PURCHASING								
	No.	Output Metric Description	FY - 2025	FY - 2025	FY - 2024				
			Target	Actuals	Actuals				
	4	Avg days to po creation	1	0.3	0.5				
	5	Avg days to po approval	2	0.9	1.1				

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
FINANCE -- 6000				
STAFFING				
Two Year History and Budget Comparison				
JOB TITLE	2025 ACTUALS	2025 BUDGET	2026 BUDGET	BUDGET VARIANCE
Accts Payable Assoc I	1	0	2	2
Accountant I	0	0	1	1
Chief Financial Officer	1	1	1	0
Mgr of Finance and Comp	1	1	1	0
Mgr of Acct & Reporting	1	1	1	0
Mgr of Billing Svcs & Sys	1	1	1	0
Mgr of Debt and Treasury	1	1	1	0
Supvr of Accounts Payable	1	1	1	0
Accountant II	0	1	0	-1
Accountant III	2	1	1	0
Senior Acct	0	0	0	0
Payroll Administrator	1	1	1	0
Accts Payable Assoc II	2	3	1	-2
Billing Spec II	1	1	1	0
Billing & Rev Analyst I	1	1	1	0
Billing & Rev Analyst II	1	1	1	0
Budget Analyst I	1	1	1	0
Debt Administrator I	1	1	1	0
Financial Analyst II	2	2	2	0
Sr Finance Adminr	1	1	1	0
TOTAL FULLTIME	20	20	20	0
Para Intern Finance	1	1	1	0
TOTAL INTERN	1	1	1	0
TOTAL EMPLOYEES	21	21	21	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT										
WASTEWATER										
BUDGET CENTER 6000: FINANCE										
	2024	2025	2025	2026						
	Audited	Unaudited	Adopted	Adopted	Budget					
	Actuals	Actuals	Budget	Budget	Variance					
Operating Expenses:										
Salaries and Wages:										
52020 - Officials and Managers Salaries	\$	784,787	\$	812,782	\$	785,559	\$	819,837	\$	34,278
52030 - Professionals Salaries		986,363		1,014,191		989,058		921,949		(67,109)
52031 - Administrative Support Salaries		81,736		84,177		82,243		84,915		2,673
52036 - Para-Professional Salaries		20,150		32,015		46,663		42,565		(4,098)
52071 - Longevity		4,700		5,050		4,386		4,794		408
52081 - Sick Buy Out		20,167		26,719		23,601		20,570		(3,031)
52230 - Professional Overtime		508		424		750		750		-
52231 - Administrative Support Overtime		-		-		500		500		-
52236 - Para-Professional Overtime		11		21		200		200		-
Total Salaries and Wages	\$	1,898,422	\$	1,975,379	\$	1,932,959	\$	1,896,080	\$	(36,879)
Benefits:										
52310 - Health Care	\$	(1,448)	\$	(150)	\$	-	\$	-	\$	-
52311 - Health Care Opt-Out Full		338		163		-		-		-
52320 - Opers		265,015		276,459		269,487		265,451		(4,036)
52360 - Medicare		26,995		27,899		27,911		27,493		(418)
52313 - Wellness Credit		9		60		-		-		-
52314 - Dental and Vision Premiums		(66)		(12)		-		-		-
52370 - Uniform Allowance		2,697		2,889		3,000		3,000		-
Total Benefits	\$	293,540	\$	307,307	\$	300,398	\$	295,944	\$	(4,454)
Total Salaries and Benefits	\$	2,191,962	\$	2,282,686	\$	2,233,358	\$	2,192,025	\$	(41,333)
Other Operating Expenses:										
Reimbursable Expenses:										
52410 - Travel	\$	7,366	\$	8,342	\$	17,000	\$	12,000	\$	(5,000)
52430 - Employee Education		3,009		5,998		15,500		10,500		(5,000)
Reimbursable Expenses	\$	10,375	\$	14,340	\$	32,500	\$	22,500	\$	(10,000)
Professional Services:										
52610 - General Professional Services	\$	250,157	\$	302,861	\$	454,140	\$	532,818	\$	78,678
Professional Services	\$	250,157	\$	302,861	\$	454,140	\$	532,818	\$	78,678
Contractual Services:										
52705 - Collection Fees	\$	9,814,458	\$	10,879,746	\$	11,145,500	\$	12,224,000	\$	1,078,500
52715 - Printing		5,217		5,701		9,000		9,000		-
52720 - Taxes		63,293		146,596		200,000		200,000		-
52725 - Insurance And Bonds		1,562,327		1,637,407		1,667,651		1,693,575		25,924
52730 - Dues and Subscriptions		4,785		4,401		15,215		12,815		(2,400)
52740 - Real Property Rental		47,182		38,456		43,170		43,698		528
52750 - Advertising		3,649		3,679		5,000		5,000		-
52775 - Licenses,Fees, And Permits		1,185		1,255		1,185		1,390		205
52780 - Other Contractual Services		3,800		-		25,000		25,000		-
Contractual Services	\$	11,505,895	\$	12,717,241	\$	13,111,721	\$	14,214,478	\$	1,102,757
Materials and Supplies:										
52805 - Office Supplies	\$	86	\$	42	\$	2,500	\$	500	\$	(2,000)
52851 - Other Minor Equipment		-		-		500		500		-
52865 - Other Supplies		196		56		100		100		-
52870 - Freight		14		-		200		200		-
Materials And Supplies	\$	296	\$	99	\$	3,300	\$	1,300	\$	(2,000)
Judgements and Awards:										
53220 - Other Awards	\$	-	\$	-	\$	50,000	\$	50,000	\$	-
Judgments And Awards	\$	-	\$	-	\$	50,000	\$	50,000	\$	-
Total Other Operating Expenses	\$	11,766,724	\$	13,034,540	\$	13,651,661	\$	14,821,096	\$	1,169,435
Total Operating Expenses	\$	13,958,686	\$	15,317,226	\$	15,885,019	\$	17,013,121	\$	1,128,102

BUDGET CENTER Inventory Control -- 6100	
MANAGED BY Jacqueline Williams Manager of Procurement Services	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
The Inventory Control Department provides support for all Sewer District departments as it pertains to parts and supplies needed to run the Sewer District efficiently and support the Sewer District's Mission Statement. Maintain four Sewer District Storerooms and part of the Sewer District storage facility at Southerly. Work with Operations and Maintenance personnel to achieve results that will enable our plants to meet permits. Order and maintain parts that are needed in a Maintenance Management System. Follow the Sewer District's guidelines for safety trained personnel with new technology as it is developed.	
2025 Accomplishments	2026 Goals
• Southerly Oil Project • Westerly Basement Project • EMSC Safety Spill Pallet Project • Achieved an avg cycle count accuracy of 98% • Sold \$87,565 ~ 40 items via GovDeals	• Easterly Stockroom Relocation • Easterly Headworks Project • Easterly Physical Inventory • Complete the inventory audit in HighBond • Tool Crib Project • Installation of a fire safety door at Southerly

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
INVENTORY CONTROL -- 6100				
STAFFING				
One Year History and Budget Comparison				
JOB	2025	2025	2026	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Asst Inventory Supvr	1	1	1	0
Inventory Supervisor	1	1	1	0
Storekeeper	3	3	3	0
Storekeeper S	2	4	4	0
TOTAL FULLTIME	7	9	9	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 6100: INVENTORY CONTROL					
	2024 Audited Actuals	2025 Unaudited Actuals	2025 Adopted Budget	2026 Adopted Budget	Budget Variance
Operating Expenses:					
Salaries and Wages:					
52020 - Officials and Managers Salaries	\$ 133,932	\$ 151,385	\$ 149,196	\$ 151,881	\$ 2,685
52031 - Administrative Support Salaries	353,364.00	381,480.00	407,425.00	417,672.00	10,247.00
52071 - Longevity	900.00	900.00	816.00	918.00	102.00
52081 - Sick Buy Out	3,399.00	4,243.00	1,833.00	3,467.00	1,634.00
52231 - Administrative Support Overtime	12,046.00	3,990.00	8,000.00	8,000.00	-
Total Salaries and Wages	\$ 503,642	\$ 541,998	\$ 567,270	\$ 581,938	\$ 14,668
Benefits:					
52310 - Health Care	\$ (651)	\$ (7)	\$ -	\$ -	\$ -
52311 - Health Care Opt-Out Full	225.00	25.00	-	-	-
52320 - Opers	68,499.00	75,690.00	79,418.00	81,471.00	2,053.00
52360 - Medicare	7,094.00	7,644.00	8,225.00	8,438.00	213.00
52313 - Wellness Credit	(3.00)	25.00	-	-	-
52314 - Dental and Vision Premiums	(7.00)	(1.00)	-	-	-
52370 - Uniform Allowance	806.00	963.00	800.00	800.00	-
Total Benefits	\$ 75,963	\$ 84,337	\$ 88,443	\$ 90,709	\$ 2,266
Total Salaries and Benefits	\$ 579,605	\$ 626,335	\$ 655,713	\$ 672,647	\$ 16,934
Other Operating Expenses:					
Reimbursable Expenses:					
52410 - Travel	\$ 73	\$ 68	\$ 500	\$ 250	\$ (250)
52430 - Employee Education	-	-	500.00	250.00	(250.00)
Reimbursable Expenses	\$ 73	\$ 68	\$ 1,000	\$ 500	\$ (500)
Contractual Services:					
52730 - Dues and Subscriptions	\$ -	\$ -	\$ 750	\$ 750	\$ -
52770 - Uniforms	2,329.00	3,065.00	3,500.00	1,250.00	(2,250.00)
52780 - Other Contractual Services	10,851.00	-	-	-	-
Contractual Services	\$ 13,181	\$ 3,065	\$ 4,250	\$ 2,000	\$ (2,250)
Materials and Supplies:					
52805 - Office Supplies	\$ 2,435	\$ 1,289	\$ 1,000	\$ 1,000	\$ -
52810 - Fuel and Oil	-	34.00	-	-	-
52811 - Vehicle Maintenance Parts	-	28.00	-	-	-
52840 - Laboratory Supplies	3.00	6.00	-	-	-
52845 - General Hardware Supplies	1,559.00	3,819.00	2,500.00	2,500.00	-
52846 - Equipment And Instrumentation Parts	965.00	699.00	-	-	-
52851 - Other Minor Equipment	83.00	951.00	10,000.00	10,000.00	-
52860 - Postage,Ups	233.00	(16.00)	-	-	-
52865 - Other Supplies	2,738.00	2,988.00	1,500.00	1,500.00	-
52870 - Freight	96,202.00	126,806.00	90,000.00	90,000.00	-
52890 - Inventory Adjustment-Book To Physical	(313.00)	(10,089.00)	(36,250.00)	(5,000.00)	31,250.00
Materials And Supplies	\$ 103,907	\$ 126,515	\$ 68,750	\$ 100,000	\$ 31,250
Equipment Repair and Maintenance:					
52920 - Equipment Repair and Maintenance	\$ 245	\$ -	\$ 2,500	\$ 2,500	\$ -
Equipment Repair And Maintenance	\$ 245	\$ -	\$ 2,500	\$ 2,500	\$ -
Total Other Operating Expenses	\$ 117,406	\$ 129,649	\$ 76,500	\$ 105,000	\$ 28,500
Total Operating Expenses	\$ 697,010	\$ 755,984	\$ 732,213	\$ 777,647	\$ 45,434

BUDGET CENTER Purchasing -- 6200 MANAGED BY Jacqueline Williams Manager of Procurement Services	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
Purchasing is responsible for the management of the acquisition of all materials and services required to sustain the operations of the District in a timely, cost effective manner. Materials and services costing less than \$75,000.00 are processed by requisitions. After approval, Purchasing requests vendor quotations and issues the purchase order to the lowest and best quote. Materials and services costing more than \$75,000.00 are processed only after the Board of Trustees authorizes Purchasing to formally advertise for bids. The bids are opened publicly, read out loud and summarized. The user department evaluates the bids, determines the lowest, best bidder and submits a recommendation to the Board of Trustees for approval to award a contract. Purchasing processes the award, issues a purchase order and contract.	
2025 Accomplishments • Implemented electronic bidding for Stormwater • Energy Procurement for the Southerly Tunnel Boarding • Earn the Excellence in Procurement Award • Implemented Angles for Oracle BI and develop Purchasing and Inventory Reports	2026 Goals • Earn the Excellence in Procurement Award • Work with IT to upgrade Oracle to capture sustainability eco-label data • Work with Fleet Service to develop a monitoring process for Wex and Fuel Master usage • Update policies and procedure for the fuel card management program • Work with TSG and IT to interface employee id number into NexGen • Incorporate the Mercury Purchasing Policy into the terms and conditions on the purchase order

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
PURCHASING -- 6200				
STAFFING				
One Year History and Budget Comparison				
JOB	2025	2025	2026	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Mgr of Procurement Svcs	1	1	1	0
Purchasing Supvr	1	1	1	0
Buyer	3	3	3	0
Procurement Spec I	1	1	1	0
Purch & Mats Analyst II	1	1	1	0
Procurement Spec II	2	2	2	0
TOTAL FULL TIME	9	9	9	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT									
WASTEWATER									
BUDGET CENTER 6200: PURCHASING									
	2024		2025		2025		2026		
	Audited		Unaudited		Adopted		Adopted		Budget
	Actuals		Actuals		Budget		Budget		Variance
Operating Expenses:									
Salaries and Wages:									
52020 - Officials and Managers Salaries	\$	226,687	\$	233,599	\$	227,120	\$	234,502	\$ 7,381
52030 - Professionals Salaries		479,654		522,223		514,554		529,096	14,542
52031 - Administrative Support Salaries		56,612		-		-		-	-
52071 - Longevity		1,700		1,700		2,856		1,734	(1,122)
52081 - Sick Buy Out		3,739		3,098		4,007		3,814	(193)
52230 - Professional Overtime		(20)		-		-		-	-
52231 - Administrative Support Overtime		9		-		-		-	-
Total Salaries and Wages	\$	768,382	\$	760,620	\$	748,537	\$	769,145	\$ 20,608
Benefits:									
52310 - Health Care	\$	(501)	\$	(64)	\$	-	\$	-	\$ -
52311 - Health Care Opt-Out Full		225		25		-		-	-
52320 - Opers		106,030		106,487		104,795		107,680	2,885
52360 - Medicare		11,025		10,951		10,854		11,153	299
52313 - Wellness Credit		7		14		-		-	-
52314 - Dental and Vision Premiums		(27)		(5)		-		-	-
52370 - Uniform Allowance		734		542		1,000		1,000	-
Total Benefits	\$	117,493	\$	117,949	\$	116,649	\$	119,833	\$ 3,184
Total Salaries and Benefits	\$	885,874	\$	878,568	\$	865,186	\$	888,978	\$ 23,792
Other Operating Expenses:									
Reimbursable Expenses:									
52410 - Travel	\$	7,602	\$	4,281	\$	2,500	\$	2,500	\$ -
52430 - Employee Education		5,075		2,666		5,000		5,000	-
Reimbursable Expenses	\$	12,677	\$	6,947	\$	7,500	\$	7,500	\$ -
Professional Services:									
52610 - General Professional Services	\$	36,309	\$	-	\$	-	\$	-	\$ -
Professional Services	\$	36,309	\$	-	\$	-	\$	-	\$ -
Contractual Services:									
52715 - Printing	\$	5	\$	76	\$	5,000	\$	5,000	\$ -
52730 - Dues and Subscriptions		5,563		5,156		4,500		4,500	-
52750 - Advertising		52,073		51,366		55,000		55,000	-
52770 - Uniforms		361		-		-		-	-
Contractual Services	\$	58,002	\$	56,598	\$	64,500	\$	64,500	\$ -
Materials and Supplies:									
52805 - Office Supplies	\$	804	\$	514	\$	1,500	\$	1,000	\$ (500)
52865 - Other Supplies		50		(24)		-		-	-
52870 - Freight		45		-		1,000		1,000	-
Materials And Supplies	\$	899	\$	490	\$	2,500	\$	2,000	\$ (500)
Total Other Operating Expenses	\$	107,888	\$	64,035	\$	74,500	\$	74,000	\$ (500)
Total Operating Expenses	\$	993,762	\$	942,603	\$	939,686	\$	962,978	\$ 23,292

BUDGET CENTER Contract Compliance -- 6500

MANAGED BY Tiffany E. Jordan
Contract Compliance Manager

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

The objective of the Small Business Enterprise Program is to promote and encourage full and open competition in the procurement of goods and services by the Sewer District's; encourage all the Sewer District's personnel involved with procurement and contracting activities to maintain good faith efforts and appropriate purchasing procedures; to protect the Sewer District from becoming a passive participant in any unlawful discrimination; and to otherwise spur economic development in the public and private sectors of the economy.

2025 Accomplishments

- Hosted 29 internal and external outreach events for certified BOP firms (in-person or virtual)
- Design outreach events around upcoming O&M, Stormwater and E&C projects
- James H. Walker- School of Construction Management
- Multi- Agency Small Business Expo
- GCP BIG Business Innovation & Growth Summit
- Continue to work on improvements with the BOP Committee
- Monitor/Track Goods & Service spend
- Host Large pre-bid meetings
- Host Small Business Expo during Small business week
- Present to Watersheds and Construction and Engineering payment audits for prime and subcontractors
- 11/20 Adopted to policy to transition to race and gender-neutral Small Business Enterprise Program (SBE)

2026 Goals

- Host several internal and external outreach events for certified BOP firms (in-person or virtual)
- Host webinar to explain the transition to the race and gender-neutral Small Business Enterprise Program (SBE)
- Send letters to Subcontractors/ Subconsultants about the new SBE program
- Send letters to primes, subcontractor, subconsultants & sub-primes working on projects with BOP (MBE/WBE) goals
- Remove all mention of the former MBE/WBE program from NEORS internet and intranet
- Remove mentions of MBE/WBE from the software system of record B2GNow
- Remove all MBE/WBE language from all contacting documents
- Remove all MBE/WBE language for the bid booklet
- Update FAQ's to reflect SBE questions
- Update outreach materials to reflect SBE only
- Inform the Chiefs, Directors and Manager of the program changes.
- Inform the Borad of Trustees during board meeting as well as during executive sessions
- Work with Internal Audit to insure the SBE transitions has been made in all areas

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
CONTRACT COMPLIANCE -- 6500				
STAFFING				
One Year History and Budget Comparison				
JOB	2025	2025	2026	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Contract Project Coord II	1	0	1	1
Supvr of Contract Compl	1	0	1	1
Mgr of Contract Complianc	1	1	1	0
Certification Officer I	1	1	1	0
Certification Officer II	1	1	1	0
Contract Project Coord I	1	2	1	(1)
Prevailing Wage Officer	1	1	1	0
Supervisor of Contract Compl	0	1	0	(1)
TOTAL FULLTIME	7	7	7	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 6500: CONTRACT COMPLIANCE

	2023 Audited Actuals	2024 Unaudited Actuals	2024 Adopted Budget	2025 Adopted Budget	Budget Variance
Operating Expenses:					
Salaries and Wages:					
52020 - Officials and Managers Salaries	\$ 114,480	\$ 158,804	\$ 115,640	\$ 207,761	\$ 92,121
52030 - Professionals Salaries	341,987	334,280	392,806	369,295	(23,510)
52071 - Longevity	400	400	612	408	(204)
52081 - Sick Buy Out	4,009	6,133	4,644	4,089	(555)
Total Salaries and Wages	\$ 460,876	\$ 499,617	\$ 513,702	\$ 581,554	\$ 67,852
Benefits:					
52310 - Health Care	\$ (288)	\$ (217)	\$ -	\$ -	\$ -
52311 - Health Care Opt-Out Full	113	13	-	-	-
52320 - Opers	63,629	69,609	71,897	81,418	9,520
52360 - Medicare	6,617	7,136	7,446	8,433	986
52313 - Wellness Credit	(10)	9	-	-	-
52314 - Dental and Vision Premiums	(18)	(10)	-	-	-
52370 - Uniform Allowance	1,819	1,444	2,000	2,000	-
Total Benefits	\$ 71,861	\$ 77,984	\$ 81,344	\$ 91,850	\$ 10,506
Total Salaries and Benefits	\$ 532,736	\$ 577,601	\$ 595,046	\$ 673,404	\$ 78,358
Other Operating Expenses:					
Reimbursable Expenses:					
52410 - Travel	\$ 9,146	\$ 8,152	\$ 11,000	\$ 9,000	\$ (2,000)
52430 - Employee Education	1,999	3,999	3,000	3,000	-
52440 - Tuition Reimbursement	-	-	4,000	3,000	(1,000)
Reimbursable Expenses	\$ 11,145	\$ 12,151	\$ 18,000	\$ 15,000	\$ (3,000)
Contractual Services:					
52715 - Printing	\$ 228	\$ 213	\$ 1,200	\$ 1,000	\$ (200)
52730 - Dues and Subscriptions	1,262	375	1,000	500	(500)
52750 - Advertising	-	-	-	500	500
52770 - Uniforms	1,213	-	2,000	1,000	(1,000)
52790 - Community Outreach And Education	-	713	6,000	4,000	(2,000)
Contractual Services	\$ 2,702	\$ 1,300	\$ 10,200	\$ 7,000	\$ (3,200)
Materials and Supplies:					
52805 - Office Supplies	\$ 991	\$ 110	\$ 200	\$ 200	\$ -
52870 - Freight	52	-	-	-	-
Materials And Supplies	\$ 1,043	\$ 110	\$ 200	\$ 200	\$ -
Total Other Operating Expenses	\$ 14,890	\$ 13,561	\$ 28,400	\$ 22,200	\$ (6,200)
Total Operating Expenses	\$ 547,627	\$ 591,163	\$ 623,446	\$ 695,604	\$ 72,158

BUDGET CENTER Legal Budget Center --7000

MANAGED BY Eric Luckage
Chief Legal Officer

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

The Legal Budget Center is charged with the responsibility of all legal affairs of the Sewer District, as well as managing the Sewer District's state and federal legislative and administrative relations efforts.

Executive: The Chief Legal Officer is the General Counsel and chief legal advisor of the Sewer District, charged with the responsibility of all legal and regulatory matters of the Sewer District. The Chief Legal Officer advises the Board and the Chief Executive Officer in developing overall management policy and on matters of legislation and regulations which may impact the Sewer District. Duties of the Chief Legal Officer are performed under the direction of the Chief Executive Officer and in accordance with any policies, rules, and regulations adopted by the Board relating thereto. The Chief Legal Officer shall oversee the Sewer District's in-house attorneys and may retain the services of outside legal counsel as deemed necessary to best represent the Sewer District. The Chief Legal Officer also coordinates state and federal legislative and administrative policy upon consultation with the CEO.

Contracting: The Sewer District has many contracting needs related to its operations, including the procurement of goods and services, professional services, provision of grants under its various grant programs, and its Regional Stormwater Management and Capital Improvement Programs. The Legal Department provides legal advice and services to Sewer District departments on contracting matters, including drafting and negotiating contracts, advising on competitive bidding matters, and assisting with contracting issues.

Real Estate & Property Acquisition: The Legal Department assists in the acquisition, management, and disposition of Sewer District real property interests, including litigation as necessary by researching and conducting investigations of the property under consideration; engaging the services of appraisers, surveyors, title companies, real estate right-of-way consultants, as required. Legal also coordinates environmental site assessments, prepares instruments of conveyance, resolutions, pleadings, and other legal instruments, and solicits and coordinates input from Operations, Engineering, Finance and other Sewer District Departments. Participates in maintenance of real property records, responses to inquiries concerning the Sewer District's real property, and any applicable certification process.

Employment and Labor: The Legal Department provides legal advice, counsel and representation in various labor and employment law matters, including day-to-day issues associated with a workforce of approximately 750 employees, collective bargaining negotiations, administration of collective bargaining agreements, administrative actions, workers' compensation, and compliance with federal and state labor and employment laws. The Sewer District's Labor & Employment Law attorney, in addition to the Chief Legal Officer, is a point of contact for ethics questions arising from the Ohio Ethics Law and the Sewer District's Code of Ethics.

BUDGET CENTER Legal Budget Center --7000

MANAGED BY Eric Luckage
Chief Legal Officer

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

Litigation & Claims: Litigation & Claims involves managing all legal actions in which the Sewer District has an interest in and overseeing the third-party claims process. This includes managing legal matters referred to outside counsel. This work also involves coordinating with impacted departments to access the scope of liability related to any claims or legal actions, whether current or threatened. Additionally, Legal can provide guidance on minimizing liability and suggest litigation avoidance strategies, which may include coordinating with the Sewer District's insurance team. Legal may also participate in negotiations to settle claims and legal action, including assisting with the recovery where the Sewer District has a claim against others.

Environmental/Regulatory: Provides legal advice to Sewer District departments on environmental and regulatory compliance, permitting, CSO Consent Decree implementation and Code of Regulations issues. The Department also provides guidance and coordinates with various Sewer District departments on implementation of new legislation, regulations, and emerging environmental/regulatory issues that may impact the Sewer District.

State and Federal Legislative Affairs and Grants: The Sewer District tracks and follows state and federal legislation, rules, policies and provides notice to internal departments of proposed changes to state and federal legislation, rules, and policies. Legislative Affairs also internally and externally (with our Advocate Teams) coordinates the Sewer District's response to the proposed changes in state and federal legislation, rules, and policies. Legislative Affairs also serves as a liaison for the Sewer District with the Ohio General Assembly, Congress, the President's Administration and Governor's Administration and sometimes regulatory agencies. Manages all external grant and earmark opportunities, coordinating all pre-award through post-award grant activities.

Records Management: Leads the administration of the Sewer District's Records Management program. Maintains compliance with applicable laws, statutes, and regulations, including the Ohio Public Records Act. Ensures program policies and procedures are consistent with industry best practices. Provides records and management support to all the Sewer District's Departments to ensure compliance with the records management program as to the retention, maintenance, protection, disposition, and document control of the Sewer District's information assets.

Board Meetings: Provides support for all Board and committee meetings including Board of Trustees, Finance Committee, Audit Committee, and Suburban Council of Governments. Drafts and issues public notices in advance of each meeting. Retains court reporting services and drafts meeting minutes to ensure accurate reporting of each meeting. Drafts resolutions for Board approval, obtains Board Secretary's signature, and disseminates executed Board resolutions to other Sewer District departments.

BUDGET CENTER MANAGED BY	Legal Budget Center -- 7000 Eric Luckage Chief Legal Officer
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
2025 Accomplishments	2026 Goals
• Finalized territory expansions within Columbia Township and the City of Hudson. • Trademarked the District name and logo. • Filed domestic and international patents for Probable Annual Risk (PAR) Risk Assessment Methodology. • Installed third administrative hearing examiner. • Updated BOP program policies and contracts/agreements as necessary to remain in compliance with federal guidance. • Prepared and successfully negotiated professional services agreements, project agreements and other documents for all District departments. • Prepared all Board of Trustees Resolutions and Board, Committee and SCOG minutes. • Worked with outside counsel and staff to develop and implement post-LTCP strategy, and to react to PFAS regulations and manage PFAS litigation needs. • Supported internal PFAS team with legal and regulatory analysis and recommendations. • Continued review and revisions to Title 1 of Sewer District Regulations to meet Sewer District regulatory and policy needs. • Continued to work on Finalizing the Rules of Procedure and Standard Operating Procedure for District Customer Hearing Process for improved efficiency and customer experience. Installed new third hearing officer. • Managed all aspects of the claim arising out of the generator fire at Southerly Wastewater Treatment Center, including retaining of cause and origin expert and forensic accountant, managing outside counsel and the insurance	• Identify and onboard newly created Risk Management Attorney position and Legal Administrator position. • Coordinate with IT to identity and implement new resolution request process. • Continue to provide Sewer District-wide support with policies and related matters. • Finalize revised Public Purpose Policy. • Finalize Electronic Signatures Policy. • Finalize Artificial Intelligence (AI) Policy. • Continue working on requested territory expansion within Olmsted Township. • Obtain domestic and international patents for PAR Risk Assessment Methodology. • Continue working toward finalizing the Rules of Procedure and Standard Operating Procedure for District Customer Hearing Process for improved efficiency and customer experience. Train District staff on same. • Continue to provide efficient Board and committee support. • Continue to provide Sewer District-wide support with policies creation, amendment, interpretation, and related matters. • Continue to provide efficient Board and committee support. • Continue to provide support on all District contracting matters. • Coordinate District attendance and participation at Congresswoman Shontel Browns 2026 SBA and Housing Expos.

BUDGET CENTER	Legal Budget Center -- 7000
MANAGED BY	Eric Luckage Chief Legal Officer
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
2025 Accomplishments	2026 Goals
broker, and coordinating the submission of claim information to the insurance carrier. • Worked closely with Ohio EPA on Consent Decree post long term control plan compliance. • Identified concerning proposed retainage funding language changes as they related to public improvement projects during the State Budget Process and negotiated new language all parties were comfortable with for final state budget. • Submitted twelve external grant applications across eight grant programs. • Drew down near \$6M in already appropriated grant funds and closed out various grant projects. • Finalized the principal forgiveness loan (grants) agreement with state to purchase CIC lab equipment and coordinated the reimbursement to allow the District to draw down on appropriated grant funding. • Assisted in coordination and preparation of CEO's Senate EPW Testimony on the SRF Re authorization bill and written responses to Senators Questions. • Coordinated District attendance and participation at Congresswoman Shontel Browns 2025 SBA and Housing Expos. • Co-lead with Columbus drafting and submitting an Ohio Major Cities Utility Coalition CERCLA Exemption request letter and a letter requesting that Congress restore the SRF's - which included getting statistics from the State. • Participated in District UARF 2025 events. • Tracked and advocated for District requested changes to draft SB 57 to ensure flexibility for political subdivisions to choose to accept cryptocurrency for services but not require it. • Drafted Board authorization resolution to submit \$11.1M in member community project nominations for WPCLF PY	• Apply for Federal earmark grant funding through Congress' FY 2027 Appropriations Bill. • Co-lead and Submit Ohio Major Cities Utility Coalition SRF Reauthorization Bill and FY 2027 SRF Appropriations Letter. • Coordinate, participate and attend Water Week congressional meetings and provide office follow up. • Coordinate and participate in the Danish Ambassador and Delegation Visit. • Coordinate and participate in the Government Accountability and Oversight Visit related to water quality sensors. • Pursue changes to ORC language for 6119's with all appropriate stakeholders. • Track regulatory and legislative changes related to foreign drones. • Identify and submit external grant applications for District projects (as of 5/12 - \$9M in grant requests already submitted). • Request feedback declined grant applications (ie: ODA spotted lanternfly and ODNR Ohio Rivers) to improve future grant opportunity chances. • Bring Grant Management Application online this year. • Submit Testimony/ Letters to Data Center Proposals – OEPA NPDES General Permit and Statehouse Data Center Study Commission. • Host Completion Event for the Baldwin Dell Haven Basin earmark project.

BUDGET CENTER Legal Budget Center -- 7000

MANAGED BY Eric Luckage
Chief Legal Officer

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2025 Accomplishments

- 2026, which was passed. Member Communities received over \$5M in principal forgiveness loans from OEPA their PY 2026 nominations.
- IIJA Member Community projects submitted on behalf of our member communities -currently \$35M since 2022.
 - Sent District regulatory rule comment letters on NOX RACT letter, biosolids risk assessment letter etc.
 - Coordinated the District's HR participation in OAWWA Utility Management Subcommittee workshop.
 - Coordinated District led events and visits of state and federal public officials (ie: Director Logue Visit, SOS Cybersecurity visit, West Creek Completion event, Hemlock Creek Completion visit for OEPA and Clean Water Fest State Legislator Participation visit.
 - Tracked and identified state and federal legislation and executive actions for District analysis and compliance.
 - Met with E&C and the Stormwater Management Team on a regular basis to review all current and upcoming projects and to discuss the real property needs.
 - Managed 7 contracts related to property acquisition: 4 appraisal contracts and 3 right of way services contracts.
 - Acquired required property interests for Consent Decree and other E&C projects: Southerly Tunnel, Kingsbury Run Consolidation Sewer, Southerly Regulators & Relief Sewer.
 - Filed and managed 18 appropriation cases. Worked with Probate Court and the property owners to reach settlement. Worked collegially with outside counsel and opposing counsel to reach settlement in the Morabito Enterprises appropriation.
 - Worked with the District's Regulatory Compliance Team and ODNR's office of Coastal Management to resolve issues with submerged lands lease applications.
 - Negotiated with ODOT, CSX, City of Cleveland and Bedrock to obtain an encroachment permit, right-of-way

2026 Goals

- Host Completion Event for CSO 249 elimination earmark project.
- Engage OEPA on Section 401 permitting for Doan Brook Restoration Project.
- Request contract language approval from OEPA and U.S. EPA approval as it relates to District new SBE program and sunset of the District MBE/WBE programs.
- Participate in District UARF 2026 events.
- Present state and federal updates at semiannual WAC meetings.
- Negotiate an all parties agreed upon legislative solution regarding a proposal reducing the statute of limitations for contracts.
- Coordinate District participation and engage with OUPS Excavation Subcommittee on Enbridge's legislative proposed potholing proposal.
- Travel to Statehouse to meet with legislators on District Capital Budget Request for Mill Creek Cricket Project.
- Travel to Statehouse to meet with legislators regarding District nomination to the proposed Data Center Study Commission.
- Provide state advocates feedback on proposed AIS requirements for state funded projects.
- Provide legal advice, counsel, and project management related to real property use and acquisition with particular focus on property acquisition for the Big Creek Tunnel project.

BUDGET CENTER Legal Budget Center -- 7000

MANAGED BY Eric Luckage
Chief Legal Officer

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2025 Accomplishments

- permit, and several easements for the relocation of the Stone Levee Pump Station.
- Worked with the Ohio State Fire Marshal's Bureau of Underground Storage Tank Regulations to revise language on an existing environmental covenant on property owned by the 2nd Calvary Missionary Baptist Church in order to be able to use the property for a shaft location for the Big Creek Tunnel project.
 - Worked directly with the District's project team and real property division of CSX Railroad to obtain an encroachment permit and construction agreement for the Euclid Creek Spillway project. This was a multi-year effort.
 - Worked closely with outside partners on multiple projects: Cuyahoga County (easements for the County's Euclid Beach Connector Trail project), GCRTA (easements for the District's Kingsbury Run Consolidation Sewer), City of Cleveland (easements for the Southerly Tunnel and Kingsbury Run Consolidation Sewer), FirstEnergy (easements for Kingsbury Run Consolidation Sewer).
 - Drafted and coordinated revisions to multiple policy documents, including the Substance-Free Workplace Policy, Certifications & Professional Licenses Policy, Artificial Intelligence.
 - Responded to and provided guidance on day-to-day labor and employment issues which included corrective action and discipline, background checks, compliance with the American Disabilities Act, the Fair Labor Standards Act, and the Family and Medical Leave Act, and employment investigations.
 - Provided day-to-day guidance to employees on questions related to the Ohio Ethics Law and the Sewer District's Code of Ethics.

2026 Goals

- Manages real property acquisition, management, and disposition, including litigation.
- Work with other District departments to analyze property needs and the impact of construction projects on property.
- Manage 7 contracts related to property acquisition: 4 appraisal contracts and 3 right of way services contracts.
- Manage in-house appropriations and oversee and participate in appropriations handled by outside counsel.
- Continue to provide legal support and strategic guidance to Sewer District Departments on all employment and labor matters.
- Continue to provide guidance to employees on questions related to the Ohio Ethics Law and the Sewer District's Code of Ethics.
- Continue to manage and coordinate with outside counsel on multiple Sewer District employment and labor matters.
- Continue to provide Sewer District wide support with policy creation, amendment, interpretation, and related matters.
- Coordinate with the COO, Chief of Security and Security Management on training materials for all Sewer District Security Officers on the new Security Department Standard Operating Procedures Manual which involved coordination with outside counsel on training materials.
- Coordinate with the COO, CAO, HR, and Director of Operation & Maintenance on

BUDGET CENTER	Legal Budget Center -- 7000
MANAGED BY	Eric Luckage Chief Legal Officer

BUDGET CENTER	Legal Budget Center -- 7000
MANAGED BY	Eric Luckage Chief Legal Officer
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
2025 Accomplishments	2026 Goals
	• Provide legal support for consent decree implementation and post-LTCP compliance obligations. • Coordinate District's post-LTCP efforts. Work with AOMWA, NACWA, other Ohio communities and Ohio EPA to move post-LTCP compliance efforts forward. • Continue to facilitate and manage customer hearing process. Work with applicable District staff to prepare for customer hearings as necessary to adhere to client timelines. Present facts at customer hearings and manage hearing process in a timely manner. • Provide litigation support. Work with outside counsel and internal clients on litigation matters. • Support WQIS enforcement/pretreatment efforts as necessary and provide responses and advice in a timely fashion according to client needs. • Manage litigation in coordination with outside counsel.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
LEGAL -- 7000				
STAFFING				
One Year History and Budget Comparison				
JOB	2025	2025	2026	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Sr Legal Operations Mgr	1	0	1	1
Sr Mgr St Fed Leg Aff Grn	1	0	1	1
Asst General Counsel III	5	0	5	5
Risk Management Attorney	0	0	1	1
Legislative Affairs Mgr	0	1	0	(1)
Chief Legal Officer	1	1	1	0
Legal Ops Mgr	0	1	0	(1)
Asst General Counsel	0	5	0	(5)
Legal Administrator II	1	1	0	(1)
Records Mgmt Spec II	1	1	1	0
Assistant General Counsel III	0	1	1	0
Senior Paralegal	0	1	1	0
TOTAL FULLTIME	10	12	12	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 7000: LEGAL					
	2024 Audited Actuals	2025 Unaudited Actuals	2025 Adopted Budget	2026 Adopted Budget	Budget Variance
Operating Expenses:					
Salaries and Wages:					
52020 - Officials and Managers Salaries	\$ 423,587	\$ 433,085	\$ 420,130	\$ 476,660	\$ 56,530
52030 - Professionals Salaries	833,692	887,849	863,697	972,335	108,638
52031 - Administrative Support Salaries	-	-	-	32,500	32,500
52036 - Para-Professional Salaries	-	7,743	36,824	-	(36,824)
52071 - Longevity	2,400	2,400	2,244	2,448	204
52081 - Sick Buy Out	16,764	16,015	19,117	17,099	(2,018)
52236 - Para-Professional Overtime	-	25	-	-	-
Total Salaries and Wages	\$ 1,276,443	\$ 1,347,116	\$ 1,342,012	\$ 1,501,042	\$ 159,030
Benefits:					
52310 - Health Care	\$ (681)	\$ (135)	\$ -	\$ -	\$ -
52311 - Health Care Opt-Out Full	225	(100)	-	-	-
52320 - Opers	178,702	188,721	185,628	210,146	24,518
52360 - Medicare	18,188	19,133	19,226	21,765	2,540
52313 - Wellness Credit	15	(1)	-	-	-
52314 - Dental and Vision Premiums	(36)	(7)	-	-	-
52370 - Uniform Allowance	1,479	1,619	2,000	2,000	-
Total Benefits	\$ 197,891	\$ 209,229	\$ 206,853	\$ 233,911	\$ 27,058
Total Salaries and Benefits	\$ 1,474,334	\$ 1,556,345	\$ 1,548,865	\$ 1,734,953	\$ 186,088
Other Operating Expenses:					
Reimbursable Expenses:					
52410 - Travel	\$ 14,967	\$ 11,818	\$ 17,000	\$ 15,000	\$ (2,000)
52430 - Employee Education	9,034	5,409	10,000	10,000	-
Reimbursable Expenses	\$ 24,001	\$ 17,227	\$ 27,000	\$ 25,000	\$ (2,000)
Professional Services:					
52610 - General Professional Services	\$ 684,320	\$ 792,080	\$ 807,000	\$ 864,000	\$ 57,000
Professional Services	\$ 684,320	\$ 792,080	\$ 807,000	\$ 864,000	\$ 57,000
Contractual Services:					
52730 - Dues and Subscriptions	\$ 21,223	\$ 22,863	\$ 18,700	\$ 25,600	\$ 6,900
52750 - Advertising	652	3,197	3,500	3,500	-
52775 - Licenses,Fees, And Permits	-	195	-	-	-
52780 - Other Contractual Services	31,270	32,340	45,000	35,000	(10,000)
Contractual Services	\$ 53,145	\$ 58,595	\$ 67,200	\$ 64,100	\$ (3,100)
Materials and Supplies:					
52805 - Office Supplies	\$ 570	\$ 135	\$ 1,000	\$ 500	\$ (500)
52865 - Other Supplies	-	133	-	-	-
52870 - Freight	26	-	200	200	-
Materials And Supplies	\$ 596	\$ 268	\$ 1,200	\$ 700	\$ (500)
Judgements and Awards:					
53210 - Judgments	\$ 18,555	\$ 16,722	\$ 150,000	\$ 150,000	\$ -
Judgments And Awards	\$ 18,555	\$ 16,722	\$ 150,000	\$ 150,000	\$ -
Total Other Operating Expenses	\$ 780,617	\$ 884,892	\$ 1,052,400	\$ 1,103,800	\$ 51,400
Total Operating Expenses	\$ 2,254,951	\$ 2,441,237	\$ 2,601,265	\$ 2,838,753	\$ 237,488

BUDGET CENTER District Administration -- 8000

MANAGED BY Kyle Dreyfuss-Wells / Devona A Marshall
Chief Executive Officer / Chief Operating Officer

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

Policy Matters: Alerts Board of Trustees to evolving issues and further defines them as the issues develop. Provides information to the Board so it may judge possible issue consequences. Makes recommendations to aid Board members with policy decisions for evolving issues.

Future Business: Supports the Board as strategic advocates for the District. Builds a foundation for the Board to make decisions about additional areas of business for the District. Deliberates on strategic issues related to combined sewer overflow control regulatory compliance, operation and maintenance of plants and collection system, and regional stormwater management. Continues focus on operational efficiency and sustainability across all departments. Engages the Board in the process of determining the District's role in regional urban drainage system and regional environmental matters.

Executive: Shapes and manages the District to meet current operating goals and achieve long-term objectives of the Court order under which the District was formed. Implements Board policy and complies with all laws and regulations. Acts as chief spokesperson for the District. Champions organizational systems change.

Management: Guides District employees in the efficient, low-cost operation and maintenance of all facilities. Inspires staff by a strong leadership example that encourages concern and understanding for the intricacies of the range of regulatory requirements under which the District operates, and collaboration in a spirit of austerity, honesty and efficiency for the rapid and successful completion of the construction program across District departments. Perpetuates a comprehensive plan for the formation of a District Upper and Middle Management Development System to ensure Leadership Management Sustainability.

BUDGET CENTER District Administration -- 8000

MANAGED BY Kyle Dreyfuss-Wells / Devona A Marshall
Chief Executive Officer / Chief Operating Officer

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2025 Accomplishments	2026 Goals
- Continued to ensure an efficient and effective utility with a focus on long-term rate control and launched the 2027 to 2031 Rate Study. - Met consent decree milestones. - Recruited and retained leaders across the organization through the succession planning process, including a new Chief Administrative Officer, Director of Operation & Maintenance, Director of Engineering & Construction, Easterly Superintendent, and Superintendent of Maintenance Services. - Maintained positive employee and labor relations. - Assisted member communities in nominating \$11+ million in project funding to the Water Pollution Control Loan Fund for available IJJA grant funding. - Began implementation of the District's approach for post-long term control plan compliance. - Earned NACWA Peak Performance Awards for the 2024 year at all three treatment plants. - Worked with internal and external leaders to understand the implications of machine learning for District operations to establish policies and procedures as necessary. - Advocated for federal Low-Income Household Water Assistance Program funding and improved Administrative Customer Matters/Hearings process with new roles to better serve customers. - Completed the 2025 to 2027 Strategic Plan with inclusion of the District's sustainability goals as well as the fundamentals of U.S. EPA's Effective Utility Management Primer.	- Complete the 2027-2031 Rate Study and continue to ensure efficient and effective utilities across wastewater treatment and stormwater management with a focus on long-term rate control. - Establish an employee engagement strategy and department framework with the Chief Administrative Officer - Ensure a positive transition for the new Chief Administrative Officer and new Director of O&M. - Continue to recruit and retain leaders across the organization through the succession planning process and maintain positive employee and labor relations. - Continue to develop the District's approach for post-long term control plan compliance. - Continue implementation of a culture of continuous improvement throughout the organization and maintain a safe environment for employees and visitors. - Finalize and implement the District's machine-learning policy and procedures. - Continue to communicate the value of the District's work, including what we do, why we do it, and why that work is important while expanding local, state and national relationships to learn best practices. - Advocate for legislative and policy actions in the best interest of the District and ratepayers. - Continue to ensure implementation of District projects across the service area in collaboration and coordination with member communities.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
DISTRICT ADMINISTRATION -- 8000				
STAFFING				
One Year History and Budget Comparison				
JOB	2025	2025	2026	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Project Engr I (DA)	1	0	2	2
Program Mgr (Plant Engr)	1	0	1	1
Sustain Spec Proj Spc I	1	0	1	1
Board Member	4	4	4	0
Board President	1	1	1	0
Board Secretary	1	1	1	0
Board Vice President	1	1	1	0
Chief Executive Officer	1	1	1	0
Chief Operating Officer	1	1	1	0
Deputy Dir District Admin	1	1	1	0
Program Mgr Dist Admin	0	1	0	-1
Mgr of Sustain & Spl Proj	1	1	1	0
Sustain Spec Proj Special	0	1	0	-1
Process Engineer III	1	1	1	0
Process Engineer I	1	1	1	0
Project Engr I	0	1	0	-1
TOTAL FULLTIME	16	16	17	1
Para Intern Dist Admin	2	2	3	1
TOTAL INTERN	2	2	3	1
TOTAL POSITIONS	18	18	20	2

NORTHEAST OHIO REGIONAL SEWER DISTRICT						
WASTEWATER						
BUDGET CENTER 8000: DISTRICT ADMINISTRATION						
	2024	2025	2025	2026		
	Audited	Unaudited	Adopted	Adopted	Budget	Budget
	Actuals	Actuals	Budget	Budget		Variance
Operating Expenses:						
Salaries and Wages:						
52020 - Officials and Managers Salaries	\$ 982,610	\$ 1,083,286	\$ 990,660	\$ 1,025,338	\$	34,678
52030 - Professionals Salaries	324,085	351,365	341,585	411,559		69,974
52036 - Para-Professional Salaries	24,638	76,390	93,230	112,094		18,864
52071 - Longevity	1,800	2,150	1,428	1,836		408
52081 - Sick Buy Out	9,851	8,336	9,110	10,048		938
52236 - Para-Professional Overtime	65	2,079	-	-		-
Total Salaries and Wages	\$ 1,343,049	\$ 1,523,605	\$ 1,436,013	\$ 1,560,875	\$	124,862
Benefits:						
52310 - Health Care	\$ (692)	\$ (124)	\$ -	\$ -	\$	-
52311 - Health Care Opt-Out Full	338	38	-	-		-
52320 - Opers	187,901	213,110	198,725	218,418		19,693
52360 - Medicare	19,175	21,539	20,582	22,622		2,040
52313 - Wellness Credit	23	22	-	-		-
52314 - Dental and Vision Premiums	(38)	(10)	-	-		-
52370 - Uniform Allowance	1,971	1,926	1,920	2,400		480
Total Benefits	\$ 208,677	\$ 236,500	\$ 221,227	\$ 243,439	\$	22,212
Total Salaries and Benefits	\$ 1,551,727	\$ 1,760,105	\$ 1,657,240	\$ 1,804,315	\$	147,075
Other Operating Expenses:						
Reimbursable Expenses:						
52410 - Travel	\$ 18,250	\$ 15,658	\$ 38,744	\$ 36,405	\$	(2,339)
52430 - Employee Education	9,649	5,834	13,640	13,595		(45)
Reimbursable Expenses	\$ 27,899	\$ 21,492	\$ 52,384	\$ 50,000	\$	(2,384)
Professional Services:						
52610 - General Professional Services	\$ 9,081	\$ 6,714	\$ 25,000	\$ 145,000	\$	120,000
Professional Services	\$ 9,081	\$ 6,714	\$ 25,000	\$ 145,000	\$	120,000
Contractual Services:						
52715 - Printing	\$ -	\$ 162	\$ -	\$ -	\$	-
52730 - Dues and Subscriptions	333,542	403,655	345,184	331,391		(13,793)
52735 - Equipment Rental	1,961	1,713	-	1,000		1,000
52770 - Uniforms	123	-	500	500		-
52780 - Other Contractual Services	22,750	8,803	10,588	32,441		21,853
Contractual Services	\$ 358,376	\$ 414,332	\$ 356,272	\$ 365,332	\$	9,060
Materials and Supplies:						
52805 - Office Supplies	\$ 2,527	\$ 637	\$ 200	\$ 600	\$	400
52840 - Laboratory Supplies	-	-	-	19,000		19,000
52845 - General Hardware Supplies	-	92	-	1,000		1,000
52846 - Equipment And Instrumentation	-	-	-	-		-
Parts	-	439	-	-		-
52851 - Other Minor Equipment	100	6	1,400	-		(1,400)
52865 - Other Supplies	13,366	5,399	14,853	2,700		(12,153)
52870 - Freight	820	330	1,000	1,000		-
Materials And Supplies	\$ 16,814	\$ 6,902	\$ 17,453	\$ 24,300	\$	6,847
Total Other Operating Expenses	\$ 412,170	\$ 449,440	\$ 451,109	\$ 584,632	\$	133,523
Total Operating Expenses	\$ 1,963,897	\$ 2,209,545	\$ 2,108,349	\$ 2,388,947	\$	280,598

BUDGET CENTER Risk & Assurance -- 8200

MANAGED BY John A. Wasko
Manager – Risk & Assurance

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

Risk & Assurance Objectives

Assist in the process of identifying risks to completing organizational objectives and the related controls used by management to mitigate those risks, using risk assessments, automation, data analytics and audit planning processes to improve the Sewer District's ability to achieve its objectives. To maintain and update our framework housing all organizational Risks and controls.

Provide reasonable assurance to Sewer District Management on the existence, design, and effectiveness of process controls used by management to mitigate risks to achieving objectives by identifying, testing, and reporting on those controls, resulting in an improved business environment and reduced risk exposure.

Organizational Risk Management Objectives

To assist management in adequately identifying and assessing risks to determine the proper risk-treatment methods to avoid, reduce, transfer, or control those risks.

To engage internal and external resources to manage the Sewer District's risk activities effectively, to monitor approaches and outcomes and to promote transparency and accountability.

To ensure that the Sewer District's risk-bearing capacity is understood and allocated into different functional areas according to chosen strategies. To review the risk universe and ensure that risks are properly identified & qualified.

2025 Accomplishments

- Defined department Key Performance Indicators (KPIs) goals – audit plan, audit milestones, audit follow-ups and audit surveys.
- Continued milestone-driven performance for individual audits with time management and audit-quality monitoring.
- Continued implementation and scheduled staff training for the Highbond/Diligent system for managing Risk Frameworks and Audit Projects.
- Continued development of RACM for District entities to facilitate ongoing risk-based assurance activities.

2026 Goals

- Continued development and refinement of the Assurance, Audit Follow-up reporting quality – Developing quality reporting on both current and past Assurance Projects, Assessments and related findings.
- Ongoing implementation and training on the Diligent system and populating the Risk and Control Frameworks used to guide audit and Assurance planning and modeling.
- Continuous review of audit universe activities to incorporate Strategic Risk Survey results to facilitate future audit plans, including NIST and COSO.

BUDGET CENTER Risk & Assurance -- 8200 MANAGED BY John A. Wasko Manager – Risk & Assurance	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
2025 Accomplishments	2026 Goals
• Routine periodic reporting to senior staff and Audit. • Committee on Diligent development progress. • Incorporated ERM specific risks and controls into individual audit planning, objectives, scope and procedures. • Continue development and certification(s) progress for audit staff.	• Identify areas where automation and analytics from Diligent can be used to augment the Risk & Assurance function for NEORSD overall. • Implementation of NIST V2.0 • Finalization of NEORSD’s Risk Universe to be housed in Diligent’s Risk Manager • COSO – continuous implementation of compliance principles of risk identification, ownership and internal control. • Continued development of Audit Committee relationships to guide Budget Center 8200 mission and objectives. • Maintain and expand professional certifications that improve the NEORSD’s Risk & Assurance Department. • Continued implementation and expansion of the new Diligent Audit and Risk Management software and analytics • Develop business continuity and succession plans for the R&A Department

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
INTERNAL AUDIT -- 8200				
STAFFING				
One Year History and Budget Comparison				
JOB	2025	2025	2026	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Internal Auditor I	1	0	1	1
Mgr Risk & Internal Audit	1	1	1	0
Internal Auditor II	2	2	2	0
Internal Auditor III	2	2	2	0
Auditor I	0	1	0	(1)
TOTAL FULLTIME	6	6	6	0
Para Intern IA	0	1	1	0
TOTAL INTERNS	0	1	1	0
TOTAL POSITIONS	6	7	7	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT

WASTEWATER

BUDGET CENTER 8200: INTERNAL AUDIT

	2024	2025	2025	2026	
	Audited	Unaudited	Adopted	Adopted	Budget
	Actuals	Actuals	Budget	Budget	Variance
Operating Expenses:					
Salaries and Wages:					
52020 - Officials and Managers Salaries	\$ 139,190	\$ 143,351	\$ 138,701	\$ 143,209	\$ 4,508
52030 - Professionals Salaries	347,189	429,621	407,229	435,952	28,723
52036 - Para-Professional Salaries	35,830	-	17,679	18,244	565
52071 - Longevity	1,100	1,200	918	1,122	204
52081 - Sick Buy Out	7,501	8,395	6,308	7,651	1,343
52236 - Para-Professional Overtime	45	-	-	-	-
Total Salaries and Wages	\$ 530,855	\$ 582,567	\$ 570,835	\$ 606,177	\$ 35,343
Benefits:					
52310 - Health Care	\$ 13,390	\$ (63)	\$ -	\$ -	\$ -
52320 - Opers	74,320	81,560	78,790	84,865	6,075
52360 - Medicare	7,439	8,251	8,160	8,790	629
52313 - Wellness Credit	(3)	46	-	-	-
52314 - Dental and Vision Premiums	(21)	(4)	-	-	-
52370 - Uniform Allowance	1,971	1,926	-	-	-
Total Benefits	\$ 97,097	\$ 91,715	\$ 86,950	\$ 93,654	\$ 6,704
Total Salaries and Benefits	\$ 627,952	\$ 674,281	\$ 657,785	\$ 699,832	\$ 42,047
Other Operating Expenses:					
Reimbursable Expenses:					
52410 - Travel	\$ 18,542	\$ 17,322	\$ 20,500	\$ 22,550	\$ 2,050
52430 - Employee Education	13,022	17,443	13,650	15,000	1,350
Reimbursable Expenses	\$ 31,563	\$ 34,765	\$ 34,150	\$ 37,550	\$ 3,400
Professional Services:					
52610 - General Professional Services	\$ 124,071	\$ 318,070	\$ 380,000	\$ 330,000	\$ (50,000)
Professional Services	\$ 124,071	\$ 318,070	\$ 380,000	\$ 330,000	\$ (50,000)
Contractual Services:					
52730 - Dues and Subscriptions	\$ 4,009	\$ 4,589	\$ 5,380	\$ 5,000	\$ (380)
52770 - Uniforms	(25)	-	530	-	(530)
Contractual Services	\$ 3,984	\$ 4,589	\$ 5,910	\$ 5,000	\$ (910)
Materials and Supplies:					
52805 - Office Supplies	\$ -	\$ -	\$ 2,500	\$ 1,500	\$ (1,000)
52861 - Training Supplies	159	299	-	-	-
52870 - Freight	-	-	200	-	(200)
Materials And Supplies	\$ 159	\$ 299	\$ 2,700	\$ 1,500	\$ (1,200)
Total Other Operating Expenses	\$ 159,777	\$ 357,724	\$ 422,760	\$ 374,050	\$ (48,710)
Total Operating Expenses	\$ 787,729	\$ 1,032,005	\$ 1,080,545	\$ 1,073,882	\$ (6,663)

BUDGET CENTER Environmental Services (WQIS) - - 1800

MANAGED BY John W. Rhoades
Water Quality and Industrial Surveillance Program Manager

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

Environmental Services – Water Quality and Industrial Surveillance (WQIS) conducts environmental sampling and monitoring of streams, rivers and near-shore Lake Erie within the District’s service area. Environmental monitoring includes sampling for water chemistry, bacteriological sampling, habitat assessments, electrofishing surveys and macroinvertebrate sampling. The industrial monitoring program provides plant support through its control and oversight of approximately 135 Significant Industrial Users (SIUs), 123 Industrial Surcharges, 103 Categorical Industrial Users (CIUs), 23 Non-Significant Categorical Industrial Users, 708 general industrial users, 332 dental offices, and 12 hospitals. WQIS administers business programs for industrial users, works with Finance to ensure that industrial users are billed appropriately, and investigates water leaks. Additionally, WQIS provides assistance and/or mitigation to chemical products accidentally or deliberately discharged to the collection system and area waterways.

WQIS is responsible for complying with all National Pollutant Discharge Elimination System (NPDES) pretreatment requirements. By controlling industrial discharges, WQIS supports all District wastewater treatment plants in meeting their NPDES discharge limits.

WQIS plays a proactive role regarding pending regulatory issues such as mercury, Whole Effluent Toxicity (WET), and wet weather issues, and represents the District on numerous national, state and local trade association committees, such as the National Association of Clean Water Agencies (NACWA) Pretreatment & Pollution Prevention Committee, Ohio Environmental Protection Agency (OEPA) / Ohio Water Environment Association (OWEA) Industrial Pretreatment Committee, Northeast Ohio Environmental Crimes Task Force and the Cuyahoga County Local Emergency Planning Committee (LEPC).

WQIS represents the District at outreach activities such as school presentations, and environmental events .

BUDGET CENTER Environmental Services (WQIS) - - 1800

MANAGED BY John W. Rhoades
Water Quality and Industrial Surveillance Program Manager

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

The major objectives for WQIS in 2026 are:

Environmental Assessment

- Water Quality Monitoring: Demonstrate water quality conditions in the local streams, rivers and Lake Erie by sampling, monitoring and tracking water quality. Maintain Ohio EPA issued Qualified Data Collector status. Follow-up on all environmental disruptions, document water quality improvements, provide current scientifically sound information for internal decision making. Report data and findings to the appropriate agencies. Conduct sampling to support other departmental needs.
- Oversee the Stormwater Management Program's Phase II Support agreements and evaluate outfall monitoring data to prioritize and assist member communities with Illicit Discharge Detection and Elimination (IDDE) work, including outfall sampling and source tracking,. Work with the District's Watersheds Program staff to communicate the status of IDDE investigations and findings with member communities and regulatory agencies.

Industrial Compliance

- Pretreatment Program: Sample and investigate all pretreatment industries as required and address violations with appropriate enforcement action. Track down and remedy any discharges causing plant treatment difficulties. Meet all pretreatment program performance requirements in NPDES permits, such as industrial user inventory maintenance, required plant sampling, reporting requirements and public notification. Inspect dental facilities, hospitals, and industrial facilities to assess their contribution of mercury. Continue to implement and expand a Pollutant Minimization Program (PMP) for mercury.
- Business Program: Process all applications (Non-Discharge/Non-User Status (NDS/NUS), Sewer System Charges Based on Usage of The System (SSCBOUTS), Water Leaks, etc.) quickly and efficiently. Verify water and sewer accounts within the service area. Follow up on all customer concerns and inquiries professionally.

Other: Promote the District through public outreach. Provide support for District departments.

BUDGET CENTER Environmental Services (WQIS) - - 1800

MANAGED BY John W. Rhoades
Water Quality and Industrial Surveillance Program Manager

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2025 Accomplishments

- Met all NPDES Pretreatment Program requirements; No NPDES permit violations as a result of pass-through, interference and/or inhibition.
- Completed all planned environmental monitoring projects.
- Demonstrated water quality conditions in the receiving streams by conducting water chemistry sampling, macroinvertebrate surveys, fish community surveys and habitat evaluations in relation to District facilities and capital improvement projects.
- Met with external agencies to identify areas for collaboration and to share monitoring data.
- Continued the development of staff through various training programs, workshops and certifications.
- Results from the District's Environmental Monitoring Programs were communicated via different forms of media (brochures, internet, TV and Radio).
- Completed sampling requirements of Combined Sewer Overflow (CSO) Long Term Control Plan (LTCP) consent decree.
- Completed all environmental monitoring required by the District's CSO permit.
- Hosted regulatory compliance seminars for local industrial users.

2026 Goals

- Meet all National Pollutant Discharge Elimination System (NPDES) Pretreatment Program requirements.
- Complete all planned environmental monitoring projects.
- Demonstrate water quality improvements in the receiving streams by conducting water chemistry sampling, macroinvertebrate surveys, fish community surveys and habitat evaluations in relation to District facilities and capital improvement projects.
- Meet with external agencies to identify areas for collaboration, share monitoring data.
- Develop staff through various training programs, workshops and certifications.
- Effectively communicate the results of the District's Environmental Monitoring Programs via different forms of media (brochures, internet, TV and Radio).
- Continue to conduct monitoring requirements of Combined Sewer Overflow (CSO) Long Term Control Plan (LTCP) consent decree.
- Conduct all environmental monitoring required by the District's CSO permit.
- Work with local industry to further enhance their understanding of discharge

BUDGET CENTER Environmental Services (WQIS) - - 1800

MANAGED BY John W. Rhoades
Water Quality and Industrial Surveillance Program Manager

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2025 Accomplishments

- Identified, sampled and traced illicit discharges to their sources.
- Began implementation of new Pretreatment Information Management System (PIMS) .
- Worked with the County Board of Health Departments within our service area to provide stormwater services.
- Collected thermometers and other mercury containing items at EMSC.
- Water leak approval process streamlined through SharePoint.
- Completed Implementing a new industrial monitoring strategy
- Completed fish translocation on Tinkers Creek.
- Completed support sampling and drone requests from other district departments.
- Completed new restructuring of WQIS Department.
-

2026 Goals

- regulations, explore opportunities for pollution prevention measures.
- Continue to identify illicit discharges to the environment. Continue to source track so the discharges can be eliminated.
- Implement components of District's Stormwater Management program into the WQIS Department.
- Continue to build new Pretreatment Information Management System (PIMS).
- Continue to work with the County Board of Health Departments within our service area to provide stormwater services.
- Continue to work with CCR to conduct mercury thermometer exchange events.
- Continue to keep abreast of PFAS regulatory developments
- Continue to conduct Community Industrial User Inventory within our Service Area
- Continue to develop/adjust industrial monitoring strategy
- Continue with Tinkers Creek fish translocations
- Conduct full assessment of fish translocation on Plum Creek
- Continue to support sampling and drone requests from other district departments
- Evaluate technologies and processes to improve departmental efficiencies and effectiveness.

NORTHEAST OHIO REGIONAL SEWER DISTRICT
ENVIRONMENTAL SERVICES -- 1800
STAFFING
One Year History and Budget Comparison

JOB TITLE	2025 ACTUALS	2025 BUDGET	2026 BUDGET	BUDGET VARIANCE
Asst Mgr of Environ Assmt	1	0	1	1
Asst Mgr Industrial Compl	1	0	1	1
Environmental Spec II	6	0	6	6
Environmental Spec III	2	0	2	2
WQIS Field Technician	1	0	1	1
Industrial Comp Spec I	3	0	3	3
Industrial Comp Spec III	2	0	2	2
Mgr of Environ Assmt	1	0	1	1
Mgr Industrial Compl	1	0	1	1
Process Analyst II	2	0	2	2
Supvr of Envir Assessment	0	1	0	(1)
Mgr of WQIS	1	1	1	0
Supvr of Business Progrms	0	1	0	(1)
Supvr of Enforcement	0	1	0	(1)
Industrial Comp Spec I	5	3	5	2
Enviro Comp Inspector I	0	5	0	(5)
Enviro Comp Inspector II	0	2	0	(2)
Field Biologist II	0	3	0	(3)
Process Analyst	0	2	0	(2)
Industrial Comp Spec II	1	2	1	(1)
Supv Pollution Prevention	0	1	0	(1)
Field Biologist I	0	4	0	(4)
Equipment Tech	0	1	0	(1)
TOTAL FULLTIME	27	27	27	0
Para Intern WQIS	2	4	4	0
TOTAL INTERN	2	4	4	0
TOTAL POSITIONS	29	31	31	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT										
WASTEWATER										
BUDGET CENTER 1800: ENVIRONMENTAL SERVICES										
	2024		2025		2025		2026		Budget	
	Audited		Unaudited		Adopted		Adopted		Variance	
	Actuals		Actuals		Budget		Budget			
Operating Expenses:										
Salaries and Wages:										
52020 - Officials and Managers Salaries	\$	404,646	\$	516,861	\$	120,803	\$	560,444	\$	439,641
52030 - Professionals Salaries		1,387,116		1,511,277		1,975,930		1,578,477		(397,453)
52031 - Administrative Support Salaries		54,354		-		-		-		-
52034 - Technicians Salaries		45,465		42,701		50,640		56,911		6,271
52036 - Para-Professional Salaries		57,533		78,077		160,782		142,500		(18,282)
52071 - Longevity		6,000		5,600		6,426		6,120		(306)
52081 - Sick Buy Out		11,213		13,425		11,143		11,437		294
52234 - Technician Overtime		-		3,436		1,000		4,000		3,000
52236 - Para-Professional Overtime		3,095		5,413		9,000		6,000		(3,000)
Total Salaries and Wages	\$	1,969,422	\$	2,176,789	\$	2,335,724	\$	2,365,890	\$	30,166
Benefits:										
52310 - Health Care	\$	(1,607)	\$	(195)	\$	-	\$	-	\$	-
52311 - Health Care Opt-Out Full		225		275		-		-		-
52320 - Opers		279,107		306,716		315,774		331,225		15,451
52360 - Medicare		26,466		29,508		32,705		34,305		1,601
52313 - Wellness Credit		20		100		-		-		-
52314 - Dental and Vision Premiums		(69)		(30)		-		-		-
52370 - Uniform Allowance		1,479		2,661		7,700		5,500		(2,200)
Total Benefits	\$	305,620	\$	339,035	\$	356,179	\$	371,030	\$	14,851
Total Salaries and Benefits	\$	2,275,041	\$	2,515,824	\$	2,691,903	\$	2,736,920	\$	45,017
Other Operating Expenses:										
Reimbursable Expenses:										
52410 - Travel	\$	13,673	\$	10,406	\$	19,770	\$	23,800	\$	4,030
52430 - Employee Education		6,579		8,379		10,205		10,675		470
Reimbursable Expenses	\$	20,251	\$	18,785	\$	29,975	\$	34,475	\$	4,500
Contractual Services:										
52715 - Printing	\$	1,431	\$	1,571	\$	630	\$	150	\$	(480)
52720 - Taxes		-		1,007		-		150		150
52730 - Dues and Subscriptions		20,535		20,738		25,124		22,503		(2,621)
52750 - Advertising		3,611		4,175		4,000		4,500		500
52770 - Uniforms		21,670		23,260		22,500		22,500		-
52775 - Licenses,Fees, And Permits		2,116		1,961		2,550		2,550		-
52780 - Other Contractual Services		72,188		27,975		55,300		50,300		(5,000)
Contractual Services	\$	121,550	\$	80,687	\$	110,104	\$	102,653	\$	(7,451)
Materials and Supplies:										
52805 - Office Supplies	\$	1,874	\$	1,767	\$	5,000	\$	5,000	\$	-
52810 - Fuel and Oil		327		-		-		-		-
52811 - Vehicle Maintenance Parts		1,463		-		250		700		450
52825 - Chemicals		402		2,118		1,600		3,500		1,900
52840 - Laboratory Supplies		8,567		33,179		12,750		6,400		(6,350)
52845 - General Hardware Supplies		17,447		12,138		20,500		12,400		(8,100)
52846 - Equipment And Instrumentation Parts		37,642		17,443		30,000		9,500		(20,500)
52851 - Other Minor Equipment		63,455		92,552		76,500		32,184		(44,316)
52860 - Postage,Ups		2,038		1,632		5,000		5,000		-
52865 - Other Supplies		24,836		17,457		32,500		21,100		(11,400)
52870 - Freight		809		1,474		1,500		1,500		-
Materials And Supplies	\$	158,860	\$	179,760	\$	185,600	\$	97,284	\$	(88,316)
Equipment Repair and Maintenance:										
52920 - Equipment Repair and Maintenance	\$	14,239	\$	5,955	\$	18,500	\$	26,500	\$	8,000
Equipment Repair And Maintenance	\$	14,239	\$	5,955	\$	18,500	\$	26,500	\$	8,000
Total Other Operating Expenses	\$	314,901	\$	285,187	\$	344,179	\$	260,912	\$	(83,267)
Total Operating Expenses	\$	2,589,942	\$	2,801,011	\$	3,036,082	\$	2,997,832	\$	(38,250)

BUDGET CENTER Analytical Services - - 1900

MANAGED BY Cheryl Soltis-Muth
Manager of Analytical Services

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

Analytical Services provides:

- Legally defensible data of the highest quality by operating the laboratory under guidelines and standards outlined by the National Environmental Laboratory Accreditation Program (NELAP).
- Analytical testing, report generation, chain of custody compliance, and sampling containers to the Sewer District's treatment plants to meet requirements outlined in the NPDES permits as well as other requirements defined by the Operations department.
- Verification of the quality of the chemicals used in the treatment process to ensure adherence to contract specifications.
- Certified results for samples submitted by the District's Water Quality and Industrial Surveillance (WQIS) department for samples required for the Sewer District's pretreatment, water quality monitoring, sewer surcharge, and enforcement programs.
- Microscopic analysis of the activated sludge system, quality control checks on plant analytical equipment, and additional testing, support, and sampling at the request of the Operations and Maintenance department.
- Analytical testing to external clients and analytical method research and development for grants and governmental organizations. In 2025, the Sewer District received approximately \$300,000 for these services.
- Support staff for a variety of outreach activities throughout the year.

BUDGET CENTER Analytical Services - - 1900

MANAGED BY Cheryl Soltis-Muth
Manager of Analytical Services

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

The major objectives for Analytical Services in 2026 are:

Laboratory Operations: Maintain a quality laboratory that creates an efficient and supportive environment allowing all analysts to produce defensible, high-quality data, while allowing continuous improvement and development of the laboratory and its employees.

Analytical Method Development: Keep up to date with current methods and technology to provide an efficient and competitive laboratory. 2026 areas of focus include continuation of the development and analysis of Polyfluoroalkyl Substances (PFAS), Microbial Source Tracking (MST), DNA Sequencing Applications for the WWTPs, Adsorbable Organic Fluorine (AOF), and microplastics.

Quality Data: Maintain National Environmental Laboratory Accreditation Program (NELAP) accreditation in support of the District's NPDES requirements and other environmental and compliance initiatives for the generation of credible, defensible data.

Communication: Provide analytical support to Sewer District departments. Communicate and cooperate to promote good relationships within Analytical Services, with other District departments, as well as outside agencies to achieve common goals and objectives.

BUDGET CENTER Analytical Services -- 1900

MANAGED BY Cheryl Soltis-Muth
Manager of Analytical Services

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2025 Accomplishments

- Worked cooperatively with operations for approval and submission of the monthly Discharge Monitoring Reports by the 15th of each month.
- Provided internal training to laboratory personnel including laboratory general procedures, quality, and safety. Utilized QT9 and UKG to document and track.
- Provided analytical support to internal and external customers. Completed all sample analyses within regulatory, contract, or project specifications.
- Stayed up to date with all aspects of the laboratory's NELAP accreditation status including all documentation and performance evaluation studies.
- Analyzed IDDE samples for local health departments in support of the Sewer District's stormwater program.
- Transitioned two new supervisors due to a retirement and a promotion. These two participated in the District's inaugural LEAD program to prepare them for their new roles.
- Continued to streamline the Clinysis Laboratory Information Management System (LIMS) and added several new test methods.
- Obtained a new Combustion Ion Chromatograph (CIC) and Liquid Chromatograph Tandem Mass Spectrometer (LC-MS/MS) through OEPA's WPCLF (Water Pollution Control Loan Fund) funded primarily through the Infrastructure Investment and Jobs Act (IIJA) of 2021. This equipment will aid the District in meeting our future PFAS regulatory requirements.

2026 Goals

- Work cooperatively with operations for approval and submission of the monthly Discharge Monitoring Reports (eDMR) by the 15th of each month. Meet with operations in the first quarter of 2026 to ensure testing meets their analytical needs and adjust accordingly. Meet monthly with the plants and Environmental Compliance to ensure timely and accurate reporting of data for the eDMR.
- Provide internal training to all laboratory personnel including laboratory general procedures, quality, and safety. Utilize QT9 and UKG to maintain and create additional online training modules.
- Continue to provide analytical support to internal and external customers and complete all work within regulatory, contract, or project specifications.
 - Implement AOF and PFAS analyses to support future regulatory requirements.
 - Participate in collaborative projects funded through WRF, USEPA, and OEPA when they arise.
 - Develop Volatile Fatty Acids (VFA) analysis for Renewable Energy Facility (REF) support.
- Stay up to date with all aspects of the laboratory's NELAP accreditation status.
- Continue to analyze IDDE samples for local health departments in support of the Sewer District's stormwater program.

BUDGET CENTER Analytical Services - - 1900

MANAGED BY Cheryl Soltis-Muth
Manager of Analytical Services

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

2025 Accomplishments

- Purchased equipment: Illumina DNA Sequencer (MST and plant biomass applications), Mantech Autotitrator (alkalinity analysis for plant support), Nippon Mercury Analyzer (low-level mercury analysis for NPDES permits), OI Flow-Injection Analyzer (Cyanide analysis for pretreatment and NPDES permit support), Milestone Microwave Digestion System (solids digestion for metals and organic compound analysis for pretreatment and NPDES permit support)

2026 Goals

- Further develop analytical methods utilizing qPCR and DNA sequencing to support District initiatives and operations.
 - Continue analyses for MST projects to evaluate effectiveness of the LTCP and sources of contamination in the collection system, local waterways and beaches.
 - Develop methods to monitor the microbial communities of the wastewater treatment processes to monitor shifts that can provide valuable insight into the biological chemistry of the treatment processes.
- Troubleshoot and improve Clinisys LIMS. Continue to administer patches and upgrades to ensure the system is up to date.
- Purchase equipment to support Sewer District needs and initiatives. Slated for 2026 is a replacement Inductively Coupled Argon Plasma Atomic Emission Spectrometer (ICP-AES) for metals analyses for NPDES permit support.

<u>NORTHEAST OHIO REGIONAL SEWER DISTRICT</u>				
ANALYTICAL SERVICES --1900				
STAFFING				
One Year History and Budget Comparison				
JOB TITLE	2025 ACTUALS	2025 BUDGET	2026 BUDGET	BUDGET VARIANCE
Chemistry Supervisor	1	0	1	1
Advanced Instr Super	1	0	1	1
Biology Supervisor	1	1	1	0
Mgr of Analytical Svcs	1	1	1	0
Supvr of Lab EHS & Logist	1	1	1	0
Supvr of Sample Control	1	1	1	0
Chemistry Supervisor	0	1	0	-1
Advanced Instrumentation Supervisor	0	1	0	-1
Biologist II	1	2	1	-1
Biologist III	1	1	1	0
Chemist I	2	2	2	0
Chemist II	4	5	4	-1
Chemist III	1	0	2	2
Laboratory Data Analyst	1	1	1	0
Laboratory Asst	1	1	1	0
Lab Analyst I	7	6	5	-1
Lab Analyst II	1	2	3	1
Lab Analyst III	3	3	3	0
Sample Control Specialist	1	1	1	0
TOTAL FULLTIME	29	30	30	0
Para Intern Anl Svcs	5	5	5	0
TOTAL INTERN	5	5	5	0
TOTAL POSITIONS	34	35	35	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 1900: ANALYTICAL SERVICES					
	2024	2025	2025	2026	
	Audited	Unaudited	Adopted	Adopted	Budget
	Actuals	Actuals	Budget	Budget	Variance
Operating Expenses:					
Salaries and Wages:					
52020 - Officials and Managers Salaries	\$ 505,231	\$ 593,779	\$ 662,395	\$ 586,842	\$ (75,552)
52030 - Professionals Salaries	749,870	751,688	818,938	857,289	38,352
52034 - Technicians Salaries	649,599	673,723	682,159	723,846	41,687
52036 - Para-Professional Salaries	110,455	189,445	233,317	234,625	1,308
52071 - Longevity	4,200	3,850	4,233	4,284	51
52081 - Sick Buy Out	3,821	7,552	4,941	3,898	(1,043)
52234 - Technician Overtime	29,383	22,987	33,200	25,000	(8,200)
52236 - Para-Professional Overtime	6,703	10,040	12,500	11,000	(1,500)
Total Salaries and Wages	\$ 2,059,263	\$ 2,253,066	\$ 2,451,683	\$ 2,446,785	\$ (4,898)
Benefits:					
52310 - Health Care	\$ (1,886)	\$ (313)	\$ -	\$ -	\$ -
52311 - Health Care Opt-Out Full	563	(63)	-	-	-
52320 - Opers	291,832	319,410	333,681	339,470	5,789
52360 - Medicare	29,379	31,312	34,560	35,159	600
52313 - Wellness Credit	30	93	-	-	-
52314 - Dental and Vision Premiums	(84)	(17)	-	-	-
52370 - Uniform Allowance	613	147	4,350	4,250	(100)
52390 - Relocation Expense Reimbursement	-	1,406	-	-	-
Total Benefits	\$ 320,446	\$ 351,976	\$ 372,590	\$ 378,879	\$ 6,289
Total Salaries and Benefits	\$ 2,379,709	\$ 2,605,042	\$ 2,824,274	\$ 2,825,664	\$ 1,390
Other Operating Expenses:					
Reimbursable Expenses:					
52410 - Travel	\$ 2,954	\$ 1,987	\$ 5,477	\$ 5,477	\$ -
52430 - Employee Education	2,280	2,325	7,874	8,274	400
52440 - Tuition Reimbursement	2,439	-	-	-	-
Reimbursable Expenses	\$ 7,673	\$ 4,312	\$ 13,351	\$ 13,751	\$ 400
Contractual Services:					
52715 - Printing	\$ 692	\$ 1,239	\$ 1,000	\$ 1,300	\$ 300
52720 - Taxes	-	6,070	-	-	-
52730 - Dues and Subscriptions	4,010	5,925	4,000	4,710	710
52770 - Uniforms	7,930	5,233	6,000	6,000	-
52775 - Licenses,Fees, And Permits	10,407	1,796	8,000	11,000	3,000
52780 - Other Contractual Services	61,655	82,346	111,800	103,800	(8,000)
Contractual Services	\$ 84,693	\$ 102,609	\$ 130,800	\$ 126,810	\$ (3,990)
Materials and Supplies:					
52805 - Office Supplies	\$ 8,874	\$ 9,502	\$ 9,000	\$ 10,000	\$ 1,000
52810 - Fuel and Oil	14	14	-	-	-
52825 - Chemicals	289,507	258,775	275,000	305,143	30,144
52840 - Laboratory Supplies	364,277	360,989	370,000	405,144	35,144
52845 - General Hardware Supplies	20,638	24,114	20,000	25,000	5,000
52846 - Equipment And Instrumentation Parts	45,826	28,202	50,000	30,000	(20,000)
52851 - Other Minor Equipment	61,755	78,822	48,000	128,287	80,287
52865 - Other Supplies	30,404	20,401	30,000	22,000	(8,000)
52870 - Freight	4,290	2,465	5,000	5,000	-
52880 - Invoice Price Variance	150	(1,258)	-	-	-
Materials And Supplies	\$ 825,736	\$ 782,028	\$ 807,000	\$ 930,574	\$ 123,574
Equipment Repair and Maintenance:					
52920 - Equipment Repair and Maintenance	\$ 265,776	\$ 216,420	\$ 275,000	\$ 270,000	\$ (5,000)
Equipment Repair And Maintenance	\$ 265,776	\$ 216,420	\$ 275,000	\$ 270,000	\$ (5,000)
Building and Road Repair:					
53040 - Miscellaneous Repair and Maintenance	\$ -	\$ -	\$ 5,000	\$ -	\$ (5,000)
53050 - Building Maintenance Supplies	-	-	5,000	-	(5,000)
53051 - Building Maintenance Services	-	-	5,000	-	(5,000)
53052 - Building Maintenance Miscellaneous	-	-	5,000	5,000	-
Building and Road Repair	\$ -	\$ -	\$ 20,000	\$ 5,000	\$ (15,000)
Total Other Operating Expenses	\$ 1,183,878	\$ 1,105,369	\$ 1,246,151	\$ 1,346,135	\$ 99,984
Total Operating Expenses	\$ 3,563,587	\$ 3,710,411	\$ 4,070,425	\$ 4,171,799	\$ 101,374

BUDGET CENTER	Watershed Programs – 8100
MANAGED BY	Matt Scharver Director of Watershed Programs

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

The Watershed Programs Department coordinates the delivery of watershed management-related technical expertise, education, coordination and support to Member Communities, watershed groups and technical service providers that promotes restoration, maintenance, and operation of the regional stormwater system. This Department provides this leadership and support in the following areas:

Implementation of the Regional Stormwater Management Program: The Watershed Programs Department administers the Sewer District’s Regional Stormwater Management Program (RSMP) through the *Stormwater Design*, *Stormwater Construction*, *Stormwater Strategic Support*, and *Stormwater Inspection and Maintenance* groups. These groups implement the Stormwater Construction Plan, through the stormwater master plans, stormwater project prioritization process, and design development. They analyze field conditions, ensure conveyance of the regional stormwater system assets, maintain completed stormwater project sites and Appendix 3 green infrastructure sites.

Analyzing, monitoring, and safeguarding our water quality: Within the Watershed Programs Department, the *Analytical Services* (Budget Center – 1900) workgroup provides legally defensible and quality data analysis for multiple programs throughout the Sewer District including National Pollutant Discharge Elimination System (NPDES) operating reports for compliance and process controls. Analytical Services also provides certified results for WQIS pretreatment, water quality monitoring, and sewer surcharge programs in addition to providing analytical testing to external clients. The *Water Quality and Industrial Surveillance* (Budget Center – 1800) workgroup administers the Sewer District’s NPDES Pretreatment Program, supports the sampling for the Sewer District’s WWTPs permits, conducts annual chemical and biological surface water monitoring throughout the service area, works to eliminate illicit discharges into the environment, oversees the Sewer District mercury collection and reduction program and responds to emergencies impacting the Sewer District’s WWTPs or the environment within the service area.

Managing community partnerships, funding, and planning: The *Community Watershed Coordination* group helps Member Communities access all the programs and resources that the Sewer District has to offer by working closely with leadership, staff and residents. They focus on implementation of the local sewer system evaluation studies and the RSMP. To support this effort, the Sewer District has funding opportunities. The *Watershed Funding Programs* group implements several wastewater and stormwater grant programs. This includes the Member Community Infrastructure Program, Green Infrastructure Grant Program, Watershed Partner Service Agreements, and the RSMP’s Community Cost Share grant program. These grants assist Member Communities, watershed partners, community entities with their work improving water quality and human health in our region. The *Watershed Technical Support* workgroup is responsible for implementation of the Community Discharge Permit Program, oversees the administration of the Sewer District’s Code of Regulations, including plan reviews for Sewer District’s Title V Code of Regulations. Additionally, the Watershed Technical Support workgroup manages Stormwater Advanced Planning, the Water Resource Restoration Sponsor Program, prioritizing and scoring of stormwater problem areas, and capital planning.

BUDGET CENTER	Watershed Programs – 8100
MANAGED BY	Matt Scharver Director of Watershed Programs

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

Keeping our employees safe and staying in compliance: The *Environmental Compliance* workgroup (Budget Center – 8400) coordinates across Sewer District departments on environmental permits and regulations, manage environmental assessment projects and work to anticipate the impact of future regulatory initiatives on the Sewer District and its Member Communities. The *Health & Safety* workgroup (Budget Center – 8400) conducts risk assessments, incident analysis and compliance actions to create a progressive safety culture within the Sewer District. Injury prevention is achieved through the administration of training, safety programs and access to personal protective equipment for all job responsibilities.

Tracking and visualizing our work: Within the Watershed Programs Department, the *Geographic Information Systems* (GIS) workgroup provides data management, mapping, infrastructure information and tools to assist internal Sewer District and external stakeholders on the management of wastewater, stormwater, and watershed infrastructure throughout the Sewer District service area. The GIS workgroup also supports other departments with data management and mapping tools developed for analysis and effective communication of information to Member Communities, customers, and the public.

BUDGET CENTER	Watershed Programs – 8100
MANAGED BY	Matt Scharver Director of Watershed Programs
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
2025 Accomplishments	2026 Goals
- Coordinated and delivered effective implementation of the Regional Stormwater Management Program. Continued implementation of stormwater master plan recommendations, implemented the Stormwater Construction Plan and provided Phase II compliance assistance services to Member Communities. - Continued and enhanced delivery of the Member Community Infrastructure Program. Successfully implemented the Member Community Infrastructure Program. - Supported the operation and maintenance of Project Clean Lake – Appendix 3 Green Infrastructure projects. - Used prioritization tools to ensure investments in problem areas with the most need and to communicate with Member Communities on project area status. - Coordinated and delivered new environmental compliance and health & safety programs supporting District departments. - Implemented a new generation of Community Discharge Permits to reflect water quality and human health needs more clearly and to provide better support to communities in implementation. - Successfully guided Member Communities in developing Water Quality Technical Support Program plans for implementation under their Community Discharge Permits.	- Lead effective and refined implementation efforts related to the Regional Stormwater Management Program. - Award additional MCIP funds, including \$25M for the 2027 funding round. Align communities with funding opportunities for Water Pollution Control Loan – State Revolving Loan Fund. - Regularly assess and maintain the Project Clean Lake – Appendix 3 Green Infrastructure sites to ensure they remain functional and continue providing value to the community. - Enhance existing prioritization tools to track cost-effectiveness of previous project investments to help optimize cost-effectiveness of future project investments. - Continue to coordinate the Sewer District’s regulatory compliance program and promote the Sewer District as an environmental leader for the region. Ensure a safe work environment and progressive safety culture for all Sewer District employees. - Efficiently administer the Member Community Infrastructure Program, Green Infrastructure Grant, and Community Cost Share grant programs. - Successfully position new wastewater and stormwater fee rates for necessary revenue collection to support full implementation of wastewater programming and the implementation of the Regional Stormwater Management Program’s Stormwater Construction Plan. - Support the capture of federal and state funding to finance clean water initiatives within the service area.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
WATERSHED PROGRAMS -- 8100				
STAFFING				
One Year History and Budget Comparison				
JOB TITLE	2025 ACTUALS	2025 BUDGET	2026 BUDGET	BUDGET VARIANCE
GIS Project Manager	1	0	1	1
Mgr WS Funding Programs	1	0	1	1
Deputy Dir Of Watershed	1	1	1	0
Dir of Watershed Prgms	1	1	1	0
Comm Dis Permit Prog Mgr	1	1	1	0
Mgr WS Funding	0	1	0	-1
Funding Programs Admin I	1	1	1	0
Funding Programs Admin II	1	1	1	0
Comm Dis Permit Prg Spec	1	1	1	0
GIS Project Manager	1	1	0	-1
Executive Assistant	1	1	1	0
TOTAL FULLTIME	10	9	9	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT									
WASTEWATER									
BUDGET CENTER 8100: WATERSHED PROGRAMS									
	2024		2025		2025		2026		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
Salaries and Wages:									
52020 - Officials and Managers Salaries	\$	418,369	\$	593,946	\$	575,031	\$	593,720	\$ 18,689
52030 - Professionals Salaries		234,948		334,883		325,822		336,411	10,589
52031 - Administrative Support Salaries		70,383		73,975		72,275		59,014	(13,261)
52036 - Para-Professional Salaries		15,469		17,675		-		-	-
52071 - Longevity		2,200		2,700		3,621		2,244	(1,377)
52081 - Sick Buy Out		6,717		6,636		2,081		6,851	4,770
52236 - Para-Professional Overtime		1,005		7		-		-	-
Total Salaries and Wages	\$	749,090	\$	1,029,822	\$	978,831	\$	998,240	\$ 19,409
Benefits:									
52310 - Health Care	\$	(607)	\$	(78)	\$	-	\$	-	\$ -
52311 - Health Care Opt-Out Full		113		5,163		-		-	-
52320 - Opers		105,074		156,482		137,036		139,754	2,717
52360 - Medicare		10,545		16,552		14,193		14,474	282
52313 - Wellness Credit		4		275		-		20	20
52314 - Dental and Vision Premiums		(31)		(6)		-		-	-
52370 - Uniform Allowance		1,339		1,939		-		1,210	1,210
Total Benefits	\$	116,436	\$	180,325	\$	151,229	\$	155,458	\$ 4,229
Total Salaries and Benefits	\$	865,526	\$	1,210,147	\$	1,130,060	\$	1,153,698	\$ 23,638
Other Operating Expenses:									
Reimbursable Expenses:									
52410 - Travel	\$	4,071	\$	5,509	\$	10,950	\$	10,950	\$ -
52430 - Employee Education		6,820		2,710		7,275		7,275	-
Reimbursable Expenses	\$	10,891	\$	8,219	\$	18,225	\$	18,225	\$ -
Professional Services:									
52610 - General Professional Services	\$	70,187	\$	-	\$	-	\$	-	\$ -
Professional Services	\$	70,187	\$	-	\$	-	\$	-	\$ -
Contractual Services:									
52715 - Printing	\$	1,055	\$	-	\$	-	\$	-	\$ -
52730 - Dues and Subscriptions		13,306		1,442		4,015		5,427	1,412
52780 - Other Contractual Services		419,485		162,326		385,000		95,876	(289,124)
Contractual Services	\$	433,847	\$	163,768	\$	389,015	\$	101,303	\$ (287,712)
Materials and Supplies:									
52805 - Office Supplies	\$	1,399	\$	226	\$	-	\$	450	\$ 450
52870 - Freight		83		-		150		150	-
Materials And Supplies	\$	1,482	\$	226	\$	150	\$	600	\$ 450
Total Other Operating Expenses	\$	516,406	\$	172,213	\$	407,390	\$	120,128	\$ (287,262)
Total Operating Expenses	\$	1,381,932	\$	1,382,360	\$	1,537,450	\$	1,273,826	\$ (263,624)

BUDGET CENTER Stormwater Inspection and Maintenance – Budget Center 8300

MANAGED BY Jeff Harraman
Manager of Stormwater Inspection and Maintenance

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

The Stormwater Inspection and Maintenance (SWIM) group is responsible for the inspection and maintenance of Regional Stormwater System (RSS) assets under the Regional Stormwater Management Program (RSMP) and the Appendix 3 Green Infrastructure (GI) assets under the Wastewater Program. SWIM's major programs include:

- The inspection program responds to customer requests, urgent storm events, coordinates CCTV inspections, and conducts routine inspections.
- The stream maintenance program coordinates and implements routine sediment & debris removal projects, small maintenance projects, and property demolition services.
- The property maintenance program provides inspection and maintenance coordination for all GI sites and stormwater properties.
- The data management program that maintains all SWIM RSS asset and GI data within the NEXGEN system.

2025 Accomplishments

- Completed 1,529 RSS inspections.
- Completed 433 maintenance projects on the RSS.
- Completed 10 property demolitions.
- Completed bedload removal of Doan Brook Culvert (500 CYs), dredging spoils removal at Kerruish Basin (3900 CYs), dredging of 2nd Ave. Green Infrastructure forebay (100 CYs).
- Planted 35 trees at multiple stormwater sites.
- Completed the spherical imagery project for the Chagrin River and Lake Erie Direct Tributaries subwatersheds.
- Continued to manage the design of the Nine Mile Debris Rack project and completed design.
- Established updated RSS culverted streams criticality scoring standards to assist with future project considerations.

2026 Goals

- Continue inspections and maintenance projects along the RSS.
- Continue property demolitions.
- Implement the Land Management Plan and associated inspection and maintenance activities.
- Plan, develop, and establish a tree farm at the Creekside Collaborative site.
- Continue to plant trees/vegetation at SW & Green Infrastructure sites where applicable.
- Coordinate construction with Design/SW Construction group of the Nine Mile Debris Rack.
- Develop a SWIM sharepoint site to improve data organization of the workgroup.
- Coordinate the establishment of the Environmental Enhancement Team to enhance ecological health at SW sites.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
STORMWATER INSPECTION AND MAINTENANCE -- 8300				
STAFFING				
One Year History and Budget Comparison				
JOB	2025	2025	2026	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Horticulturalist Lead	1	1	1	0
SWIM Technician I	1	0	2	2
SWIM Technician II	1	0	1	1
Supvr of SWIM	1	1	1	0
Green Infrast Worker	0	2	0	-2
TOTAL FULLTIME	4	4	5	1
Para Intern SWIM	1	1	1	0
TOTAL INTERN	1	1	1	0
TOTAL POSITIONS	5	5	6	1

NORTHEAST OHIO REGIONAL SEWER DISTRICT									
WASTEWATER									
BUDGET CENTER 8300: STORMWATER INSPECTION AND MAINTENANCE									
	2024		2025		2025		2026		Budget
	Audited		Unaudited		Adopted		Adopted		Variance
	Actuals		Actuals		Budget		Budget		
Operating Expenses:									
Salaries and Wages:									
52020 - Officials and Managers Salaries	\$	102,122	\$	104,907	\$	103,359	\$	106,718	\$ 3,359
52030 - Professionals Salaries		-		83,701		82,600		85,285	2,685
52031 - Administrative Support Salaries		69,302		88,644		99,863		130,671	30,807
52036 - Para-Professional Salaries		-		25,947		46,654		46,925	271
52071 - Longevity		300		300		306		306	-
52231 - Administrative Support Overtime		97		-		-		-	-
52234 - Technician Overtime		-		-		-		2,000	2,000
52236 - Para-Professional Overtime		-		56		-		-	-
Total Salaries and Wages	\$	171,820	\$	303,555	\$	332,783	\$	371,904	\$ 39,122
Benefits:									
52310 - Health Care	\$	(160)	\$	(201)	\$	-	\$	-	\$ -
52311 - Health Care Opt-Out Full		-		125		-		-	-
52320 - Opers		23,796		42,372		45,463		52,067	6,604
52360 - Medicare		2,419		4,328		4,709		5,393	684
52313 - Wellness Credit		8		6		-		200	200
52314 - Dental and Vision Premiums		(7)		(10)		-		-	-
52370 - Uniform Allowance		424		934		1,000		1,000	-
Total Benefits	\$	26,480	\$	47,554	\$	51,171	\$	58,659	\$ 7,488
Total Salaries and Benefits									
	\$	198,301	\$	351,109	\$	383,954	\$	430,564	\$ 46,610
Other Operating Expenses:									
Reimbursable Expenses:									
52410 - Travel	\$	1,136	\$	121	\$	3,000	\$	3,000	\$ -
52430 - Employee Education		-		-		1,700		1,700	-
Reimbursable Expenses	\$	1,136	\$	121	\$	4,700	\$	4,700	\$ -
Utilities Expenses:									
52510 - Electricity	\$	-	\$	-	\$	360	\$	300	\$ (60)
52530 - Water and Other Utilities		-		69		120		150	30
Utilities Expenses	\$	-	\$	69	\$	480	\$	450	\$ (30)
Professional Services:									
52610 - General Professional Services	\$	13,702	\$	1,165	\$	25,000	\$	5,000	\$ (20,000)
Professional Services	\$	13,702	\$	1,165	\$	25,000	\$	5,000	\$ (20,000)
Contractual Services:									
52730 - Dues and Subscriptions	\$	778	\$	1,078	\$	3,500	\$	1,500	\$ (2,000)
52770 - Uniforms		4,236		5,688		3,000		4,000	1,000
52780 - Other Contractual Services		468,967		331,052		550,000		300,000	(250,000)
Contractual Services	\$	473,981	\$	337,818	\$	556,500	\$	305,500	\$ (251,000)
Materials and Supplies:									
52846 - Equipment And Instrumentation									
Parts	\$	-	\$	-	\$	1,000	\$	1,000	\$ -
52851 - Other Minor Equipment		2,803		12,688		11,000		14,000	3,000
52865 - Other Supplies		7,373		1,892		2,000		-	(2,000)
Materials And Supplies	\$	10,176	\$	14,581	\$	14,000	\$	15,000	\$ 1,000
Total Other Operating Expenses									
	\$	498,995	\$	353,753	\$	600,680	\$	330,650	\$ (270,030)
Total Operating Expenses	\$	697,295	\$	704,862	\$	984,634	\$	761,214	\$ (223,420)

BUDGET CENTER: Environmental, Health & Safety - 8400	
MANAGED BY: TBD	
TBD	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS	
The role of the Environmental, Health and Safety (EH&S) group is the prevention of workplace fatalities, injuries, and illnesses through organizational compliance with applicable health and safety regulations, and the proactive screening of District projects and activities to ensure compliance with environmental regulations. The EH&S Department enables Sewer District employees to perform their duties safely while supporting the Sewer District's goal of meeting all permit obligations while continuously striving for Operational Excellence.	
2025 Accomplishments	
2026 Goals	
*	Implemented process and workflow for review and updating of equipment- and system-specific LOTO procedures.
*	Administer safety awareness campaign and support safety excellence initiative aimed at incorporating best practices into organizational safety culture and program.
*	Engaged vendors to address safety issues found on District properties including but not limited to fall prevention, fire protection and hazardous atmospheres.
*	Enhance training materials to increase employee engagement and retention. Increase accessibility of training records and support materials for supervisors.
*	Collaborated with Security, HR, Finance and Legal to refine processes and recordkeeping for safety incident event response and recordkeeping.
*	Refine processes for accident response/investigation and risk assessment. Train all stakeholders on any updated response and reporting procedures.
*	Successfully negotiated and finalized Major Individual NPDES permits for each WWTP. Instituted systems of compliance for new and modified requirements. Enhanced understanding of permit requirements with prompt and thorough responses to inquiries by District staff.
*	Develop a compliance strategy for changing air regulations and area attainment levels; incorporate strategy into negotiations for Title V Air Permits. Ensure timely submittal of PTI applications for generators at Southerly, Westerly and EMSC. Coordinate extensive stack testing at all facilities.
*	Submitted timely renewal applications for the District's Title V Air Permits. Reviewed draft permits issued by Ohio EPA and initiated negotiations. Received a Notice of Compliance on an Ohio EPA Title V Inspection.
*	Enhance the District's ecological and historic/cultural resources screening through an in-house wetland delineation program and new historic/cultural consulting services contract.
*	Created a Policy and Standard Administrative Procedure to ensure safe handling and accurate reporting of NPDES permit-required data. Completed training and instituted a monthly data review and validation process.
*	Continue to ensure integrity of permit-required data; enhance understanding of permit requirements for new CEHRT facilities through training and by assisting commissioning efforts; prepare for the NPDES CSO permit renewal.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
ENVIRONMENTAL, HEALTH AND SAFETY -- 8400				
STAFFING				
Two Year History and Budget Comparison				
JOB	2025	2025	2026	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Fire & Life Safety Coord	1	0	1	1
Proj Mgr I (Envir Comp)	2	0	2	2
Proj Mgr II (Envir Comp)	1	0	1	1
Mgr of Environ Compliance	1	1	1	0
Mgr of Health & Safety	1	1	1	0
Enviro, H&S Proj Mgr	1	1	1	0
Env Health & Safety Tech	1	1	1	0
Health & Safety Coord II	2	2	2	0
Health & Safety Spec II	4	4	4	0
Enviro Specialist II	0	2	0	-2
Fire and Life Safety Supervisor	0	1	0	-1
Environmental Specialist II	0	1	0	-1
TOTAL FULLTIME	14	14	14	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 8400: HEALTH & SAFETY					
	2024 Audited Actuals	2025 Unaudited Actuals	2025 Adopted Budget	2026 Adopted Budget	Budget Variance
Operating Expenses:					
Salaries and Wages:					
52020 - Officials and Managers Salaries	\$ 270,591	\$ 417,594	\$ 247,800	\$ 523,272	\$ 275,471
52030 - Professionals Salaries	745,807	785,432	936,586	778,418	(158,168)
52071 - Longevity	1,800	1,800	1,632	1,836	204
52081 - Sick Buy Out	-	-	1,083	-	(1,083)
52230 - Professional Overtime	343	49	-	-	-
52234 - Technician Overtime	-	-	2,500	1,000	(1,500)
Total Salaries and Wages	\$ 1,018,541	\$ 1,204,875	\$ 1,189,601	\$ 1,304,525	\$ 114,924
Benefits:					
52310 - Health Care	\$ (841)	\$ (156)	\$ -	\$ -	\$ -
52311 - Health Care Opt-Out Full	225	25	-	-	-
52320 - Opers	142,393	168,696	166,544	182,634	16,089
52360 - Medicare	14,574	17,162	17,249	18,916	1,667
52313 - Wellness Credit	29	15	-	-	-
52314 - Dental and Vision Premiums	(46)	(6)	-	-	-
52370 - Uniform Allowance	3,097	3,141	2,500	3,950	1,450
52380 - Awards and Recognition	3,913	2,573	5,000	5,000	-
Total Benefits	\$ 163,345	\$ 191,450	\$ 191,293	\$ 210,499	\$ 19,206
Total Salaries and Benefits	\$ 1,181,885	\$ 1,396,325	\$ 1,380,895	\$ 1,515,024	\$ 134,130
Other Operating Expenses:					
Reimbursable Expenses:					
52410 - Travel	\$ 7,152	\$ 3,399	\$ 8,000	\$ 8,100	\$ 100
52430 - Employee Education	10,571	1,822	8,050	2,885	(5,165)
Reimbursable Expenses	\$ 17,723	\$ 5,222	\$ 16,050	\$ 10,985	\$ (5,065)
Professional Services:					
52610 - General Professional Services	\$ 234,822	\$ 206,463	\$ 230,000	\$ 340,000	\$ 110,000
52615 - General Professional Services- Training	53,722	108,057	42,600	73,300	30,700
Professional Services	\$ 288,543	\$ 314,520	\$ 272,600	\$ 413,300	\$ 140,700
Contractual Services:					
52715 - Printing	\$ -	\$ 60	\$ -	\$ -	\$ -
52730 - Dues and Subscriptions	4,552	5,658	5,922	6,355	433
52770 - Uniforms	665	(5)	-	-	-
52775 - Licenses, Fees, And Permits	154,197	135,747	158,618	182,680	24,062
52780 - Other Contractual Services	315,289	661,774	501,900	498,400	(3,500)
Contractual Services	\$ 474,703	\$ 803,234	\$ 666,440	\$ 687,435	\$ 20,995
Materials and Supplies:					
52805 - Office Supplies	\$ 1,917	\$ 943	\$ 1,200	\$ 2,000	\$ 800
52840 - Laboratory Supplies	-	37	-	-	-
52845 - General Hardware Supplies	809	547	1,000	1,000	-
52846 - Equipment And Instrumentation Parts	2,967	3,206	3,500	3,500	-
52851 - Other Minor Equipment	85,153	69,788	80,000	70,000	(10,000)
52861 - Training Supplies	80	-	-	-	-
52865 - Other Supplies	2,999	1,463	-	1,500	1,500
52870 - Freight	726	87	1,200	1,000	(200)
Materials And Supplies	\$ 94,651	\$ 76,072	\$ 86,900	\$ 79,000	\$ (7,900)
Equipment Repair and Maintenance:					
52920 - Equipment Repair and Maintenance	\$ 36,366	\$ 106,202	\$ 106,500	\$ 132,000	\$ 25,500

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
BUDGET CENTER 8400: HEALTH & SAFETY					
	2024 Audited Actuals	2025 Unaudited Actuals	2025 Adopted Budget	2026 Adopted Budget	Budget Variance
Equipment Repair And Maintenance	\$ 36,366	\$ 106,202	\$ 106,500	\$ 132,000	\$ 25,500
Total Other Operating Expenses	\$ 911,986	\$ 1,305,249	\$ 1,148,490	\$ 1,322,720	\$ 174,230
Total Operating Expenses	\$ 2,093,872	\$ 2,701,574	\$ 2,529,385	\$ 2,837,744	\$ 308,360

BUDGET CENTER:	Environmental Services – 8500
MANAGED BY:	Scott C. Broski Superintendent of Environmental Services

**DESCRIPTION OF SERVICES PROVIDED
AND
ACCOMPLISHMENTS & GOALS**

The Environmental Services Department provides leadership and centralizes administrative support functions provided to the Analytical Services department (1900) and Water Quality & Industrial Surveillance department (1800). Environmental Services coordinates strategy development and implementation, coordinates efforts to address environmental initiatives where both field and laboratory resources are required, administers a quality program to ensure legally defensible data from field sample collection through laboratory sample analysis, monitors developing environmental and regulatory issues and works with internal departments to develop strategies to address these issues, and oversee customer programs and customer interaction. The major objectives for Environmental Services in 2026 are:

Strategic Planning: Continue to follow regulatory developments regarding Per- and polyfluoroalkyl substances (PFAS). Ensure the NEORSD is prepared to comply with any proposed regulations and is prepared to regulate industrial users that may become subject to wastewater discharge regulations.

Quality Assurance/Quality Control: Maintain National Environmental Laboratory Accreditation Program (NELAP) certification. Continue expanding the QA/QC program to include all field sample collection activities.

Data management: Maintain and enhance the Laboratory Information Management System (LIMS) and Environmental Information Management System (EIMS). Determine the future (upgrade or replace) for the existing Industrial Pretreatment Information Management System (PIMS). Continue end-user training and maintain system governance teams for each system.

Other: Promote the Sewer District through public outreach. Provide support for Sewer District departments. Work with the industrial community to assist in their understanding of regulations and Sewer District rate programs.

BUDGET CENTER:		Environmental Services – 8500	
MANAGED BY:		Scott C. Broski Superintendent of Environmental Services	
DESCRIPTION OF SERVICES PROVIDED AND ACCOMPLISHMENTS & GOALS			
2025 Accomplishments		2026 Goals	
*	Monitored all regulatory developments that impact the Sewer District. Provided stakeholder comments to governing bodies. Worked with Legislative Affairs and Regulatory Compliance to ensure the Sewer District lobbies appropriately and is in the best position to comply with proposed or impending regulations.	*	Closely monitor all regulatory developments that impact the Sewer District. Provide stakeholder comments to governing bodies. Work with Legislative Affairs and Regulatory Compliance to ensure the Sewer District lobbies appropriately and is in the best position to comply with proposed or impending regulations.
*	Finalized SVOC and AOF method development and went live with these analyses in-house.	*	Finalize VOC/PFAS method development and go live with these analyses in-house.
*	Completed the sewer methane monitoring project. Engaged the Water Research Foundation to explore future research opportunities. Seek grant funds and/or unsolicited research funds for new research projects.	*	Participate in new Water Research Foundation research opportunities regarding PFAS and Watershed/Sewershed Monitoring & Decision Making. Seek grant funds and/or unsolicited research funds for new research projects.
*	Selected and procured a new Pretreatment Information Management System (PIMS). Began design, development, data migration and configuration.	*	Complete design, development, data migration and configuration of Nexinite PIMS. Establish a go-live date.
*	Hosted a regulatory compliance seminar for local industry. Speakers from local regulatory agencies (ex. EPA, OSHA, etc.) spoke to attendees on their programs and requirements to comply.	*	Host a 2026 regulatory compliance seminar for local industry. Seek speakers from regulatory agencies (ex. EPA, OSHA, etc.) to present information on their programs to local industry.
*	Continued the PFAS pretreatment study. Performed all data collection. Evaluated technical memos and recommendations.	*	Complete the PFAS pretreatment study.
*	Launched an online application for customers seeking sewer adjustments resulting from water leaks.	*	Complete Budget Center 1900 department career pathway revision and expansion.

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
ENVIRONMENTAL SERVICES -- 8500				
STAFFING				
One Year History and Budget Comparison				
JOB	2025	2025	2026	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Business Manager	1	1	1	0
Mgr of QA & QC	1	1	1	0
Supt of Environment Svcs	1	1	1	0
Data Management Spec	1	1	1	0
QA & QC Specialist	1	1	1	0
TOTAL POSITIONS	5	5	5	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
WASTEWATER					
ENVIRONMENTAL SERVICES: 8500					
	2024 Audited Actuals	2025 Unaudited Actuals	2025 Adopted Budget	2026 Adopted Budget	Budget Variance
Operating Expenses:					
Salaries and Wages:					
52020 - Officials and Managers Salaries	\$ 316,535	\$ 326,418	\$ 321,712	\$ 332,168	\$ 10,456
52030 - Professionals Salaries	144,609	149,141	161,817	167,077	5,259
52071 - Longevity	1,350	1,350	1,377	1,377	-
52081 - Sick Buy Out	5,418	4,336	8,679	5,527	(3,152)
Total Salaries and Wages	\$ 467,911	\$ 481,245	\$ 493,586	\$ 506,148	\$ 12,562
Benefits:					
52310 - Health Care	\$ (447)	\$ (57)	\$ -	\$ -	\$ -
52320 - Opers	68,980	71,556	69,102	70,861	1,759
52360 - Medicare	6,490	6,687	7,157	7,339	182
52313 - Wellness Credit	2	13	-	-	-
52314 - Dental and Vision Premiums	(19)	(4)	-	-	-
52370 - Uniform Allowance	493	481	500	500	-
Total Benefits	\$ 75,498	\$ 78,676	\$ 76,759	\$ 78,700	\$ 1,941
Total Salaries and Benefits	\$ 543,410	\$ 559,921	\$ 570,345	\$ 584,848	\$ 14,503
Other Operating Expenses:					
Reimbursable Expenses:					
52410 - Travel	\$ 4,778	\$ 4,306	\$ 6,550	\$ 5,200	\$ (1,350)
52430 - Employee Education	5,958	5,825	7,340	4,495	(2,845)
Reimbursable Expenses	\$ 10,736	\$ 10,131	\$ 13,890	\$ 9,695	\$ (4,195)
Contractual Services:					
52730 - Dues and Subscriptions	\$ 625	\$ 709	\$ 475	\$ 555	\$ 80
52770 - Uniforms	-	117	-	-	-
52775 - Licenses,Fees, And Permits	55	56	105	665	560
52780 - Other Contractual Services	619	(619)	75,000	-	(75,000)
Contractual Services	\$ 1,299	\$ 263	\$ 75,580	\$ 1,220	\$ (74,360)
Materials and Supplies:					
52805 - Office Supplies	\$ 1,087	\$ 639	\$ 2,200	\$ 2,200	\$ -
52865 - Other Supplies	12	1,472	1,000	1,000	-
52870 - Freight	45	11	50	50	-
Materials And Supplies	\$ 1,145	\$ 2,122	\$ 3,250	\$ 3,250	\$ -
Total Other Operating Expenses	\$ 13,180	\$ 12,517	\$ 92,720	\$ 14,165	\$ (78,555)
Total Operating Expenses	\$ 556,589	\$ 572,438	\$ 663,065	\$ 599,013	\$ (64,052)

NORTHEAST OHIO REGIONAL SEWER DISTRICT						
STORMWATER						
BUDGET CENTER 6000: FINANCE						
	2024 Audited Actuals	2025 Unaudited Actuals	2025 Adopted Budget	2026 Adopted Budget	Budget Variance	
Operating Expenses:						
Contractual Services:						
52705 - Collection Fees	\$ 191,502	\$ 216,285	\$ 245,600	\$ 267,000	\$	21,400
52780 - Other Contractual Services	-	-	25,000	25,000		-
Contractual Services	\$ 191,502	\$ 216,285	\$ 270,600	\$ 292,000	\$	21,400
Judgements and Awards:						
53220 - Other Awards	\$ -	\$ -	\$ 25,000	\$ 25,000	\$	-
Judgments And Awards	\$ -	\$ -	\$ 25,000	\$ 25,000	\$	-
Total Other Operating Expenses	\$ 191,502	\$ 216,285	\$ 295,600	\$ 317,000	\$	21,400
Total Operating Expenses	\$ 191,502	\$ 216,285	\$ 295,600	\$ 317,000	\$	21,400

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
STORMWATER					
BUDGET CENTER 7000: LEGAL					
	2024	2025	2025	2026	
	Audited	Unaudited	Adopted	Adopted	Budget
	Actuals	Actuals	Budget	Budget	Variance
Operating Expenses					
Professional Services:					
52610 - General Professional Services	\$ 11,754	\$ 50,389	\$ 125,000	\$ 200,000	\$ 75,000
Professional Services	\$ 11,754	\$ 50,389	\$ 125,000	\$ 200,000	\$ 75,000
Total Other Operating Expenses	\$ 11,754	\$ 50,389	\$ 125,000	\$ 200,000	\$ 75,000
Total Operating Expenses	\$ 11,754	\$ 50,389	\$ 125,000	\$ 200,000	\$ 75,000

NORTHEAST OHIO REGIONAL SEWER DISTRICT									
STORMWATER									
BUDGET CENTER 1800: ENVIRONMENTAL SERIVCES									
	2024		2025		2025		2026		
	Audited		Unaudited		Adopted		Adopted		Budget
	Actuals		Actuals		Budget		Budget		Variance
Operating Expenses:									
Reimbursable Expenses:									
52410 - Travel	\$	-	\$	-	\$	2,500	\$	-	\$ (2,500)
52430 - Employee Education		-		-		1,500		-	(1,500)
Reimbursable Expenses	\$	-	\$	-	\$	4,000	\$	-	\$ (4,000)
Materials and Supplies:									
52846 - Equipment And Instrumentation									
Parts	\$	-	\$	-	\$	400	\$	-	\$ (400)
52851 - Other Minor Equipment		-		854		-		-	-
52865 - Other Supplies		-		-		250		-	(250)
Materials And Supplies	\$	-	\$	854	\$	650	\$	-	\$ (650)
Total Other Operating Expenses	\$	-	\$	854	\$	4,650	\$	-	\$ (4,650)
Total Operating Expenses	\$	-	\$	854	\$	4,650	\$	-	\$ (4,650)

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
STORMWATER					
BUDGET CENTER 1900: WQIS					
	2024 Audited Actuals	2025 Unaudited Actuals	2025 Adopted Budget	2026 Adopted Budget	Budget Variance
Operating Expenses:					
Materials and Supplies:					
52825 - Chemicals	\$ 52,384	\$ 57,285	\$ 60,000	\$ 60,000	\$ -
52840 - Laboratory Supplies	30,529	35,732	35,000	40,000	5,000
Materials And Supplies	\$ 82,913	\$ 93,017	\$ 95,000	\$ 100,000	\$ 5,000
Total Other Operating Expenses	\$ 82,913	\$ 93,017	\$ 95,000	\$ 100,000	\$ 5,000
Total Operating Expenses	\$ 82,913	\$ 93,017	\$ 95,000	\$ 100,000	\$ 5,000

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
WATERSHED PROGRAMS -- 8100 Stormwater				
STAFFING				
One Year History and Budget Comparison				
JOB	2025	2025	2026	BUDGET
TITLE	ACTUALS	BUDGET	BUDGET	VARIANCE
Const Supvr I Watersheds	0	1	0	-1
Mgr of Community WS Coord	1	1	1	0
Mgr of GIS Services	1	1	1	0
Mgr of Stormwater Design	1	1	1	0
Mgr of SW Construction	1	1	1	0
Mgr Watershed Tech Sprt	1	1	1	0
Project Mgr I (SDC)	1	1	1	0
Project Mgr II (SDC)	2	2	2	0
Project Mgr III (SDC)	1	1	1	0
Project Mgr III (WTS)	1	1	1	0
Project Mgr Prop Acq	1	1	1	0
Stormwater Program Mgr	1	1	1	0
Const Supvr II Watersheds	2	1	3	2
Const Supvr III Watershed	1	1	0	-1
GIS Data Analyst I	2	2	2	0
GIS Data Analyst II	1	1	1	0
GIS App Analyst I	1	1	1	0
GIS Project Manager	1	1	1	0
Mgr of SW Strategic Suprt	1	1	1	0
Project Mgr II (WTS)	1	1	1	0
Watershed Team Leader I	3	3	0	-3
Watershed Team Leader II	0	0	3	3
Stormwater Tech Spec	1	1	1	0
TOTAL FULLTIME	26	26	26	0
Para Intern WSHED	3	3	3	0
TOTAL INTERN	3	3	3	0
TOTAL POSITIONS	29	29	29	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT						
STORMWATER						
BUDGET CENTER 8100: WATERSHED PROGRAMS						
	2024 Audited Actuals	2025 Unaudited Actuals	2025 Adopted Budget	2026 Adopted Budget	Budget Variance	
Operating Expenses:						
Salaries and Wages:						
52020 - Officials and Managers Salaries	\$ 1,768,782	\$ 1,677,636	\$ 1,617,340	\$ 1,709,993	\$	92,653
52030 - Professionals Salaries	915,462	865,405	853,364	922,679		69,316
52031 - Administrative Support Salaries	98,639	101,583	99,980	103,230		3,249
52036 - Para-Professional Salaries	78,221	79,679	139,894	140,775		881
52071 - Longevity	6,700	6,300	6,222	6,834		612
52081 - Sick Buy Out	22,429	12,344	17,640	22,877		5,237
52236 - Para-Professional Overtime	13	180	1,000	1,000		-
Total Salaries and Wages	\$ 2,890,246	\$ 2,743,126	\$ 2,735,440	\$ 2,907,389	\$	171,948
Benefits:						
52310 - Health Care	\$ (1,906)	\$ (112)	\$ -	\$ -	\$	-
52311 - Health Care Opt-Out Full	450	(4,975)	-	-		-
52320 - Opers	404,379	371,549	379,581	407,034		27,454
52360 - Medicare	40,942	37,163	39,313	42,157		2,844
52313 - Wellness Credit	36	(177)	-	200		200
52314 - Dental and Vision Premiums	(82)	(11)	-	-		-
52370 - Uniform Allowance	3,910	3,456	3,250	3,740		490
Total Benefits	\$ 447,730	\$ 406,893	\$ 422,144	\$ 453,132	\$	30,987
Total Salaries and Benefits	\$ 3,337,976	\$ 3,150,019	\$ 3,157,584	\$ 3,360,520	\$	202,936
Other Operating Expenses:						
Reimbursable Expenses:						
52410 - Travel	\$ 19,253	\$ 18,957	\$ 23,609	\$ 22,240	\$	(1,369)
52430 - Employee Education	19,589	12,878	24,618	15,262		(9,356)
Reimbursable Expenses	\$ 38,842	\$ 31,835	\$ 48,227	\$ 37,502	\$	(10,725)
Professional Services:						
52610 - General Professional Services	\$ 9,394,616	\$ 5,184,594	\$ 8,031,000	\$ 5,707,770	\$	(2,323,230)
Professional Services	\$ 9,394,616	\$ 5,184,594	\$ 8,031,000	\$ 5,707,770	\$	(2,323,230)
Contractual Services:						
52715 - Printing	\$ -	\$ -	\$ 500	\$ 500	\$	-
52730 - Dues and Subscriptions	1,322	10,670	7,976	11,405		3,429
52770 - Uniforms	181	-	-	-		-
52775 - Licenses,Fees, And Permits	4,411	2,629	150,000	25,000		(125,000)
52780 - Other Contractual Services	9,098,626	11,218,688	15,245,003	10,095,053		(5,149,950)
Contractual Services	\$ 9,104,539	\$ 11,231,987	\$ 15,403,479	\$ 10,131,958	\$	(5,271,521)
Materials and Supplies:						
52805 - Office Supplies	\$ -	\$ 2,259	\$ 1,900	\$ 1,850	\$	(50)
52851 - Other Minor Equipment	23,106	32,490	37,500	39,500		2,000
52865 - Other Supplies	-	236	-	-		-
52870 - Freight	-	-	150	150		-
Materials And Supplies	\$ 23,106	\$ 34,984	\$ 39,550	\$ 41,500	\$	1,950
Total Other Operating Expenses	\$ 18,561,103	\$ 16,483,400	\$ 23,522,256	\$ 15,918,730	\$	(7,603,526)
Total Operating Expenses	\$ 21,899,079	\$ 19,633,420	\$ 26,679,840	\$ 19,279,250	\$	(7,400,590)

NORTHEAST OHIO REGIONAL SEWER DISTRICT				
STORMWATER INSPECTION AND MAINTENANCE -- 8300				
STAFFING				
One Year History and Budget Comparison				
JOB TITLE	2025 ACTUALS	2025 BUDGET	2026 BUDGET	BUDGET VARIANCE
Mgr of SWIM	1	1	1	0
Supvr of SWIM	1	1	1	0
Analyst II Asst Mgt Sys W	1	1	1	0
Stormwater Inspector III	4	4	4	0
Project Coord I - SWIM	1	1	0	-1
Project Coord II - SWIM	1	1	2	1
Total Fulltime	9	9	9	0
Para Intern SWIM	1	2	2	0
Total Intern	1	2	2	0
Total Positions	10	11	11	0

NORTHEAST OHIO REGIONAL SEWER DISTRICT										
STORMWATER										
BUDGET CENTER 8300 STORMWATER INSPECTION AND MAINTENANCE										
	2024		2025		2025		2026		Budget	
	Audited		Unaudited		Adopted		Adopted		Variance	
	Actuals		Actuals		Budget		Budget			
Operating Expenses:										
Salaries and Wages:										
52020 - Officials and Managers Salaries	\$	174,849	\$	216,903	\$	211,663	\$	218,542	\$	6,879
52030 - Professionals Salaries		406,341		368,984		375,234		378,510		3,276
52031 - Administrative Support Salaries		163,365		156,022		164,648		186,191		21,542
52036 - Para-Professional Salaries		53,406		50,878		93,327		93,850		523
52071 - Longevity		1,800		1,800		1,326		1,836		510
52081 - Sick Buy Out		-		1,306		-		-		-
52236 - Para-Professional Overtime		-		107		-		-		-
Total Salaries and Wages	\$	799,761	\$	796,000	\$	846,198	\$	878,929	\$	32,731
Benefits:										
52310 - Health Care	\$	(533)	\$	64	\$	-	\$	-	\$	-
52311 - Health Care Opt-Out Full		338		38		-		-		-
52320 - Opers		111,736		115,545		116,214		123,050		6,836
52360 - Medicare		11,726		11,487		12,036		12,744		708
52313 - Wellness Credit		5		20		1,800		500		(1,300)
52314 - Dental and Vision Premiums		(26)		1		-		-		-
52370 - Uniform Allowance		-		659		2,000		2,000		-
Total Benefits	\$	123,245	\$	127,814	\$	132,050	\$	138,294	\$	6,244
Total Salaries and Benefits	\$	923,006	\$	923,814	\$	978,248	\$	1,017,223	\$	38,975
Other Operating Expenses:										
Reimbursable Expenses:										
52410 - Travel	\$	5,524	\$	2,155	\$	3,600	\$	4,525	\$	925
52430 - Employee Education		4,977		3,727		11,500		10,575		(925)
Reimbursable Expenses	\$	10,501	\$	5,882	\$	15,100	\$	15,100	\$	-
Professional Services:										
52610 - General Professional Services	\$	589,881	\$	313,047	\$	400,000	\$	5,000	\$	(395,000)
Professional Services	\$	589,881	\$	313,047	\$	400,000	\$	5,000	\$	(395,000)
Contractual Services:										
52715 - Printing	\$	230	\$	-	\$	250	\$	-	\$	(250)
52730 - Dues and Subscriptions		1,370		494		1,500		1,500		-
52770 - Uniforms		703		827		7,000		5,000		(2,000)
52780 - Other Contractual Services		1,792,588		1,378,718		2,475,000		2,350,000		(125,000)
Contractual Services	\$	1,794,891	\$	1,380,039	\$	2,483,750	\$	2,356,500	\$	(127,250)
Materials and Supplies:										
52805 - Office Supplies	\$	-	\$	-	\$	500	\$	-	\$	(500)
52810 - Fuel and Oil		29		22		9,000		-		(9,000)
52840 - Laboratory Supplies		10		-		-		-		-
52845 - General Hardware Supplies		2,586		2,942		1,500		2,500		1,000
52846 - Equipment And Instrumentation Parts		4,875		2,272		7,500		2,500		(5,000)
52851 - Other Minor Equipment		10,336		47,331		95,000		40,000		(55,000)
52865 - Other Supplies		3,664		1,410		2,500		-		(2,500)
52870 - Freight		762		626		-		-		-
Materials And Supplies	\$	22,262	\$	54,603	\$	116,000	\$	45,000	\$	(71,000)
Total Other Operating Expenses	\$	2,417,535	\$	1,753,571	\$	3,014,850	\$	2,421,600	\$	(593,250)
Total Operating Expenses	\$	3,340,541	\$	2,677,385	\$	3,993,098	\$	3,438,823	\$	(554,275)

NORTHEAST OHIO REGIONAL SEWER DISTRICT					
STORMWATER					
BUDGET CENTER 8400 ENVIRONMENTAL, HEALTH AND SAFETLY					
	2024 Audited Actuals	2025 Unaudited Actuals	2025 Adopted Budget	2026 Adopted Budget	Budget Variance
Operating Expenses:					
Salaries and Wages:					
52030 - Professionals Salaries	\$ 64,432	\$ -	\$ -	\$ -	\$ -
Total Salaries and Wages	\$ 64,432	\$ -	\$ -	\$ -	\$ -
Benefits:					
52320 - Opers	\$ 9,020	\$ -	\$ -	\$ -	\$ -
52360 - Medicare	905	-	-	-	-
Total Benefits	\$ 9,925	\$ -	\$ -	\$ -	\$ -
Total Salaries and Benefits	\$ 74,357	\$ -	\$ -	\$ -	\$ -
Other Operating Expenses:					
Reimbursable Expenses:					
52410 - Travel	\$ -	\$ -	\$ 1,500	\$ 1,400	\$ (100)
52430 - Employee Education	-	-	500	800	300
Reimbursable Expenses	\$ -	\$ -	\$ 2,000	\$ 2,200	\$ 200
Professional Services:					
52610 - General Professional Services	\$ -	\$ -	\$ 342,000	\$ -	\$ (342,000)
Professional Services	\$ -	\$ -	\$ 342,000	\$ -	\$ (342,000)
Contractual Services:					
52730 - Dues and Subscriptions	\$ -	\$ -	\$ -	\$ 234	\$ 234
52775 - Licenses,Fees, And Permits	1,161	1,161	9,500	2,200	(7,300)
52780 - Other Contractual Services	-	34,000	34,000	34,000	-
Contractual Services	\$ 1,161	\$ 35,161	\$ 43,500	\$ 36,434	\$ (7,066)
Materials and Supplies:					
52805 - Office Supplies	\$ -	\$ 24	\$ -	\$ -	\$ -
52846 - Equipment And Instrumentation					
Parts	-	-	-	2,000	2,000
52851 - Other Minor Equipment	-	-	-	750	750
Materials And Supplies	\$ -	\$ 24	\$ -	\$ 2,750	\$ 2,750
Total Other Operating Expenses	\$ 1,161	\$ 35,185	\$ 387,500	\$ 41,384	\$ (346,116)
Total Operating Expenses	\$ 75,518	\$ 35,185	\$ 387,500	\$ 41,384	\$ (346,116)

ACRONYMS/ GLOSSARY



**Northeast Ohio
Regional Sewer District**

ACRONYMS

ACFR	Annual Comprehensive Financial Report
AED	Automated External Defibrillator
ARRA	American Recovery and Reinvestment Act of 2009
ASC	Accounting Standards Codifications
BOP	Business Opportunity Program
CCF	Hundred Cubic Feet
CDL	Commercial Drivers License
CIP	Capital Improvement Plan
CRI	Community Research Institute
CSO LTCP	Combined Sewer Overflow Long Term Control
CWD	Plan Cleveland Water Department
DOPWIC	District One Public Works Integrating Committee (Ohio)
EOPCC	Engineers Opinion of Probable Construction Costs
EPA	Environmental Protection Agency
ERP	Emergency Response Plan
FASB	Financial Accounting Standards Board
FEMA	Federal Emergency Management Agency
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board

ACRONYMS

GCP	Greater Cleveland Partnership
GFOA	Governmental Finance Officers Associations
GI	Green Infrastructure
GIS	Geographical Information System
GLP	Good Laboratory Practices
GLRI	Great Lakes Restoration Initiative
GPS	Global Positioning System
HIPPA	Health Insurance Portability & Accountability Act
I/A	Instrumentation/Automation
I/I	Inflows & Infiltrations
ITL	Information Tracking Log
ISR	Infrastructure Service Representative
IU	Industrial User
KPI	Key Performance Indicators
KWH	Kilowatt Hour
LEED	Leadership Energy and Environmental Design
LMI	Low to Moderate Income
LTD	Long Term Disability
MACT	Maximum Achievable Control Technologies
MCC	Motor Control Centers
MCF	One Thousand Cubic Feet
MCIP	Member Community Infrastructure Program

ACRONYMS

MGD	Million Gallon per Day
MOU	Memorandum of Understanding
NACWA	National Association of Clean Water Agencies
NELAP	National Environmental Laboratory Accreditation Program
NDS/NUS	Non-Discharge/Non-User Status
NEORS	Northeast Ohio Regional Sewer District
NOACA	Northeast Ohio Areawide Coordinating Agency
NPDES	National Pollutant Discharge Elimination System
NPW	Non-Potable Water
O&M	Operation & Maintenance
ODMS	Operations Data Management System
OED	Organization and Employee Development
OSHA	Occupational Safety & Health Administration
OUPS	Ohio Utility Protection Services
P&I	Principal & Interest
PLC	Programmable Logic Controller
PMP	Pollutant Minimization Program
PUP	Pick Up Poop
QDC	Qualified Data Collector
REU	Residential Equivalent Unit
RFP	Request for Proposal
RLCWA	Rural Lorain County Water Authority

ACRONYMS

RMP	Risk Management Plan
RTA	Regional Transit Authority
SMP	Stormwater Management Program
SOP	Standard Operating Procedures
SSO	Sanitary Sewer Overflows
SSLS	Second Stage Lift Station
SSES	Sewer System Evaluation Studies
SST	Senior Staff Team
SRSUC	Summer Residential Sprinkling User Charge
SWAMI	Stormwater Asset Maintenance and Inspection
SWIM	Stormwater Inspection and Maintenance
USDOJ	United States Department of Justice
USEPA	United States Environmental Protection Agency
VOC	Volatile Organic Compounds
WAC	Water Advisory Committee
WAM	Work Asset Management
WEF	Water Environment Federation
WPCLF	Water Pollution Controls Loans Fund
WQV	Water Quality Volume
WRRSP	Water Resources Restoration Sponsor Program
WWTP	Wastewater Treatment Plant

GLOSSARY OF TERMS

BOND – A formal written promise to pay interest every six months and the principal at maturity.

BOND COVENANT – A legally enforced promise made by an issuer of bonds to the bondholders, normally contained in the bond resolution or indenture.

BOND ISSUE – A bond issue, when approved by the voters, authorizes the Board of Trustees to issue bonds for site purchases, building construction, and equipment purchases within a maximum dollar amount.

BUDGET – A plan of financial operations that provide a basis for the planning, controlling, and evaluating of governmental activities.

BUDGET ADMINISTRATOR – A person designated with the responsibility to develop, justify, and administer all or part of a budget.

BUDGET CALENDAR- The schedule of key dates or milestones, which the District follows in the preparations and adoption of the budget.

BUDGETING ON ACCRUAL BASIS – Revenue and expenses are recorded when the goods or services are received, not when they are earned or related invoice is paid.

BUDGET CENTER – An administratively designed entity representing a functional portion of an organization.

Example: Southerly Waste Water Treatment Plant

BUDGET TRANSFER – A transfer of funds increasing and decreasing two or more appropriation accounts, within the same fund, without changing the overall appropriation amount. This is sometimes referred to as an Appropriation Amendment.

BUDGET YEAR – The year for which a budget is being prepared. The regular general operating and capital budgets for the District are prepared for a calendar year – January 1 through December 31. Federal and State programs typically operate on a fiscal year basis, i.e. July 1 through June 30 or October 1 through September 30.

CAPITAL – A term used to describe an asset purchased by an entity with a useful life of more than one year and cost above the predetermined dollar amount. These assets are then depreciated over the useful life and depreciation is systematically recorded as an expense to the entity.

GLOSSARY OF TERMS

CAPITAL PROJECTS FUND – A governmental fund type that funds and accounts for the purchase or construction of major capital land, building, or equipment.

CATEGORY – Identifies the general nature of the revenue or expenditure. A major category of revenue or expenditures. Example: Earnings on Investments, Salaries and Benefits, Supplies and Capital Outlay.

CAPITAL IMPROVEMENT PLAN (CIP) – Capital projects that include construction, equipment purchases, major renovation of building, sewer lines or other structures.

COUNTERPARTY – The party to an interest rate agreement other than the District.

CONTINGENCY – For the District this means a Board of Trustees established an appropriation for monies set aside for emergency purposes.

CSO LTCP – Combined Sewer Overflow Long Term Control Program, an approved 25 year plan to control CSO into the District's waterways.

DEBT SERVICE REQUIREMENT – The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds, and required contributions to accumulate monies for future retirement of term bonds.

DEFEASEMENT (In substance) – In financial reporting, the netting of outstanding liabilities and related assets on the statement of position. Defeased debt is no longer reported as a liability on the face of the statement of position; only the new debt, if any, is reported as a liability.

DEPRECIATION – The systematic allocation of the cost of an asset from the balance sheet to Depreciation Expense on the income statement over the useful life of the asset. The purpose is to allocate the cost to expense in order to comply with the matching principle.

ENCUMBRANCE – a valid commitment by an organization to pay out money in the future. The issue of a purchase order creates an encumbrance. Synonym – obligation.

ENTERPRISE FUND – Funds that provide goods and services to the public for a fee that makes the entity self-supporting.

EXPENDITURE – The payment of money by check or cash for goods and/or services rendered.

GLOSSARY OF TERMS

EXPENDITURE CATEGORY – This means the same as Category or Character as previously described.

FINAL BUDGET – According to Ohio Law, the Final Budget (sometimes referred to as the Permanent Budget or Permanent Appropriation) must be adopted by June 1st each year.

FINANCIAL REPORTS – A report of the status of an organization's financial position. Usually a report of expenditures compared to a budget amount and the remaining budget balance.

FISCAL YEAR – Any year designated for accounting purposes, not necessarily a calendar year.

FIXED ASSETS – Long-lived tangible assets obtained or controlled as a result of past transactions, events, or circumstances.

FUND – A fiscal and accounting entity consisting of a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures (expenses).

FUND BALANCE – See “Unreserved Fund Balance”.

GASB – Governmental Accounting Standard Board – is the source of generally accepted accounting principles used by the State and Local governments in the United States of America.

GAAP – General Accepted Accounting Principles – rules and procedures that define the fair and accurate presentation of financial statements.

GENERAL FUND – A governmental fund type that serves as the primary operating fund of a government.

GOVERNMENTAL FUNDS – Funds for the bulk of accounting for revenues and expenditures of the organization; primarily, general operations, capital and any other funds not required to be accounted for separately.

INFRASTRUCTURE – Public domain fixed assets; as roads, bridges, curbs and gutters, sewage systems, and similar assets that are immovable and of value only to the governmental unit.

GLOSSARY OF TERMS

MCF-1,000 cubic feet = 7,480 gallons of wastewater.

MGD – Millions of gallons per day. Used in measuring volume of wastewater flow. One (1) mgd equals 1.5 cubic feet per second.

MASTER METERS – Meter readings for communities where the volume of sewage billed is determined on the basis of the master water or sewer meters.

NET ASSETS – The difference between fund assets and fund liabilities of a governmental fund. A negative fund balance is sometimes called a deficit. This is not a cash balance.

OPERATIONAL EXPENDITURE – Expenditures of the General Fund, except for Capital Expenditures and Fund Transfers.

OTHER REVENUE – This term means revenues received or estimated which are in addition to tax revenue.

OUTSTANDING OBLIGATIONS – This term means outstanding purchase orders, contracts and reserves from Fund Balance.

PROJECT – A project is accounted for on an inception-to-date basis (which may be different from the District's fiscal year). Revenues and expenditures are budgeted for the life of the project rather than on an annual basis.

PURCHASE ORDER – An official document sent to vendors requesting that they provide goods and/or services to the District. A legal instrument, under Ohio law, which officially certifies that the money is available to pay the invoice once the goods and/or services are received or performed.

PURCHASE SERVICE – Any service purchased or contracted with a third party to perform for or on the behalf of the District, including 1) training & travel; 2) printing; 3) communications; 4) maintenance & repair; 5) insurance, legal fees & other professional services; 6) rents & leases; and 7) utilities.

RATE STABILIZATION ACCOUNT – An account that was been established to enable the District to pre-fund expected future expenses.

GLOSSARY OF TERMS

RESIDENTIAL EQUIVALENT UNIT (REU) – Residential Equivalent Unit represents one single family dwelling unit and is defined as the injection of approximately two hundred fifty gallons of wastewater into the District's sewer system on a daily basis.

REVENUE – Since the District operates on an accrual basis, revenues are accrued.

REVENUE BOND – Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

SPECIAL REVENUE FUND – A governmental fund type that accounts for the proceeds of specific revenues that are legally restricted for specific expenditures.

SUPPLIES – Any article or material which 1) is consumed in use; 2) loses its original shape or appearance with use; 3) is expendable; and/or 4) is an inexpensive item whose small unit cost makes it inadvisable to capitalize.

SRSUC- Summer Residential Sprinkling User Charge Program - A District program that offers major benefits to residential customers. Under this program, summer residential sewer bills are based upon the lower of average winter consumption, or actual summer usage.

SWAP POLICY – A general Policy regarding the utilization of interest rate swaps and related interest rate hedging techniques.

TAX BUDGET REQUEST – The financial plan for the operation of the District, adopted by the Board of Trustees in May for the ensuing year beginning January 1. The Budget Request must be submitted to the Taxing Authority and to the County Budget Commission (the County Fiscal Officer specifically) by July 20th. The tax budget establishes the need for funds and justifies the appointment of levying of taxes within approved limits.

TRUSTEE – A financial institution which is entrusted with the management of bond or other property.

UNRESERVED FUND BALANCE – This term in a cash basis document means the following: The cash balance remaining in a fund after subtracting all outstanding encumbrances and legal reserves. The remaining money is available for budgeting future expenditures. The short definition for a non-cash basis budget would be assets less liabilities.



**Northeast Ohio
Regional Sewer District**

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